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The Solicitors' Journal and Reporter.

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CURRENT TOPICS.

THE GOOD OFFICES of the Lord Chancellor have again been brought into requisition to assist in the Court of Appeal in the place of the Master of the Rolls, who has been laid aside by illness ever since Monday last. However, we are glad to learn that the Master of the Rolls is likely to return to his duties on Monday next. Lord Justice LOPES has apparently recovered his usual health, and has been sitting in Court of Appeal No. 1 each day since Monday last.

WITH REFERENCE to the appointment of Judge CHALMERS to succeed Sir A. E. MILLER as Legal Member of the Governor-General's Council, a correspondent calls our attention to the fact—which does not seem to have been noticed elsewhere—that Mr. CHALMERS was for some years in the Indian Civil Service, until he was compelled to retire through ill-health. Our correspondent also points out that the Legal Member, unlike the so-called Legislative Members, is a member of the Council for all purposes—in other words, in the nature of a Cabinet Minister; and that Mr. CHALMERS will here find a worthy field to display the sound discretion and knowledge of affairs which he is known to possess.

HAVING REGARD to the multiplicity of the transactions which have to pass through the books of the Assistant Paymaster-General in connection with the business of the courts, it is scarcely surprising to find occasional instances of mistakes in paying away money to persons not entitled to receive it. A case is now being investigated before one of the metropolitan magistrates, in which it is alleged that a sum of upwards of £6,000 was, by means of fraud and personation, paid to a person not entitled to it. When loss is incurred in this way, the money is made good by the Treasury, but no such large amount as is here referred to has been during many years fraudulently obtained from the Paymaster. In fact, if we read the returns aright, the whole amount the Treasury has had to replace by reason of fraud only amounts to £4,713 in the course of thirteen years. The precautions taken to identify persons applying to receive cheques out of court are the best that can under the circumstances be devised, and when we find that the number of cheques drawn by the Paymaster and handed over the counter to suitors or to solicitors who identify their clients amounts to about 84,000 each year, and the aggregate amount of these cheques exceeds ten millions of pounds sterling, one may feel astonished that more mistakes and frauds do not occur.

Although the Assistant Paymaster is in effect a banker, his business is in one important particular unlike that of ordinary bankers, inasmuch as everyone to whom he hands a cheque on the Bank of England has to be either known to the Paymaster's officials or to be identified by some one who is known to them.

IT IS SOMETIMES difficult to accord to the deliverances of the Bench that respect to which we readily admit they are entitled. This remark is prompted by the decision of the Divisional Court (WRIGHT and KENNEDY, JJ.) in *Huntington* v. *Commissioners of Inland Revenue*. In June, 1893, title deeds were deposited with the plaintiff by way of equitable mortgage to secure £1,680 and interest. In June, 1894, there was due under the mortgage a sum of £1,825, and the plaintiff, upon default in payment of this amount, obtained an order for foreclosure. The order, in the usual way, directed a conveyance of the property by the mortgagor to the mortgagee, and a conveyance accordingly was executed. The present question has arisen upon the stamp duty to be charged on this conveyance. By some occult process of reasoning the Inland Revenue Commissioners arrived at the conclusion that the deed was a *conveyance on sale*, and they assessed the duty at £9 5s., being *ad valorem* duty of 5s. for every £50 of the amount of the mortgage debt. In officials such eccentricities are not surprising, but to find the Divisional Court taking the same view tends to an uncomfortable feeling of mental bewilderment. Is a mortgage a mortgage, or is it, after all, a sale? Is black black, or is it not, on the whole, probably white? Do two and two make four, or is it not rather five? If we admit doubt on these points, we candidly admit that we don't know where we are. The Stamp Act, at any rate, has the merit of being perfectly clear. No one can charge this decision to the account of the Legislature. The stamp duty is avowedly imposed under section 54 of the Act of 1891, and that defines the expression "conveyance on sale" to include every instrument "whereby any property, or any estate or interest in any property, *upon the sale thereof* is transferred to or vested in a purchaser." Hence the duty is not chargeable unless there is a sale of property. But it may with some confidence be asserted that hitherto no one has ever dreamt that when a mortgagee foreclosed he was entering into a contract of sale with his mortgagor. Just as little can it be contended that the original contract of mortgage was a contract of sale. The contract of mortgage may lead to a transfer of the ownership in the property, and reference was made in the judgment of KENNEDY, J., to Lord SELBORNE'S well-known judgment in *Heath* v. *Pugh* (6 Q. B. D., p. 360), where he pointed out that the effect of an order of foreclosure absolute was to vest the ownership of, and the beneficial title to, the land for the first time in the person who was previously a mere incumbrancer. But it does not follow that the ownership then vests upon a sale. Obviously it does not. It vests in the incumbrancer in consequence of the rights which the law gives him under his mortgage. In truth and in fact there is no sale, and we hope there will be a chance for this to be asserted in the Court of Appeal, where truth and fact are supposed to prevail.

NOTHING AMUSES us English more than to see ourselves as others see us. We are indebted to the "special correspondent" of a French newspaper for a racy account of the proceedings in the Queen's Bench Division upon an application of Mr. CHARLES MATHEWS in the matter of the extradition of ARTON. He represents the French Government as engaged in a sort of mortal duel, not with the English Government or the English courts, not even with ARTON, but with the deep and designing solicitor Mr. NEWTON, who has just made a point in the duel by a thrust which it behoves the French Government to parry at once, if it ever wishes to see ARTON. For by some imputed ingenuity, which we are unable to fathom, ARTON'S case has been marked No. 165 in the list of the Queen's Bench, while No. 1 has only just been heard. So that "il passera beaucoup d'eau sous *London Bridge*" before the case is heard in that court. Then there will be an appeal to the House of Lords, and it takes a long time to get them together; hence more delay. Then it seems that the ingenious Mr. NEWTON is calculating that before the Lords have done with the case the present Ministry will have fallen, and that their successors will be "moins ardent" to surrender ARTON, "le faiseur de chéquards." The proof of this is curious. It is true that Mr. NEWTON does not conduct the case in the Queen's Bench Division; but that is only an arrangement which cannot be avoided, "attendu que NEWTON ne peut plaideur ailleurs qu' à Bow-street." But the result is shewn to be comical; for whenever the Lord Chief Justice put a question to "l'avocat MATHEWS" the latter never replied till Mr. NEWTON had whispered the answer in his ear—just like a schoolboy whispering to his unfortunate chum who has been called up to construe! "L'avocat MATHEWS" also, it appears, wears a wig which is much too small for him, "qui laisse voir les cheveux noirs de la moitié de la tête," and speaks "slowly, very slowly, forty words a minute," so as to allow the shorthand writers time effectively to write out his pleading and remarks. It would appear from this that Mr. CHARLES MATHEWS can have but a poor idea of English shorthand writers. We reserve to the last this correspondent's impression of the court itself, which he declares to be "from the picturesque point of view, very curious." The judges, we are told, perched on a regular theatrical stage, with their grey curled wigs and red robes forming a tippet with a narrow border of ermine, produce exactly the effect of "three old women taking snuff." All goes on in a court built in a style of Gothic "à faire pleurer," adorned with a lion and a unicorn, instead of the crucifix of the French courts; and from which can be heard the constant noise of the refreshment bar, where "sans arrêt" glasses are all day long being filled with, and emptied of, Scotch and Irish whisky! Poor correspondent! From this scene of embarrassment for the French Government—of wicked solicitors, schoolboy barristers, grandmotherly judges, snuff-taking and whisky-drinking—he turns in disgust to console himself, as best he may, with the thought of the checks which British "amour-propre" is now receiving "un peu" everywhere; and he ends his letter with a sarcastic "Old England for ever."

THE CASE of *Vestry of Fulham* v. *Solomon* (reported in another column) reveals a serious omission in the sanitary code which governs the metropolis, and, unless some explanation can be given, it is clear that the responsibility lies with the London County Council and the Local Government Board. Under the Public Health (London) Act, 1891, s. 39, the County Council are required to make bye-laws as to certain conveniences and their accessories "in connection with buildings whether constructed before or after the passing of this Act"—viz., the 5th of August, 1891. By the same section the duty of enforcing these bye-laws is cast upon the vestries and district boards as sanitary authorities, "and any directions given by the sanitary authority under this Act shall be in accordance with the said bye-laws, and so far as they are not so in accordance shall be void." But how if there be no bye-laws? The case above referred to seems to shew that, as to houses constructed before the passing of the Act (or even before the month of May, 1893), no sufficient bye-laws as to the matters in question exist. Bye-laws were certainly made by the County Council in May, 1893, and were allowed by the Local Government Board in the same month, and, in the case of houses to which they apply, they seem to deal satisfactorily with the matters referred to in section 39. But (except as to one or two small matters not involving structural alterations) they are prospective only. In the case of houses to which they do not apply there seems to be no machinery by which the sanitary authority can compel the making of structural alterations, as distinguished from mere repairs or amendments. This the Fulham Vestry attempted to do in the recent case; the directions contained in their notice to the owner of the house in question (which was built before the 5th of August, 1891) were not complied with, and upon taking proceedings before the magistrate they were met with the objection that their notice was not in accordance with any bye-laws of the County Council, and was accordingly void under section 39. The magistrate held that he had jurisdiction to go into this question, and he decided against the Vestry upon it, and the Divisional Court agreed with him. The Vestry then fell back upon section 41 of the Act as their

second line of defence, and claimed that under that section they had power, apart from the bye-laws, to require such structural alterations to be made as they had ordered in this case. This claim was also rejected. Structural alterations are more likely to be necessary in the case of old buildings than in those of more modern construction, and the Act expressly requires the County Council to make their bye-laws as to buildings of any date. It seems strange that the County Council should have neglected this duty as to old buildings, and that the Local Government Board should have sanctioned bye-laws which seem so obviously deficient.

An interesting example of two different forms of limiting chattels to go with real estate as heirlooms is afforded by *Re Angerstein* (44 W. R. 152). Under the will of John Julius Angerstein, and a settlement by his son John Angerstein, certain freehold estates were, in the events that happened, limited to William Angerstein for life, with remainder to his son W. J. N. Angerstein in tail, and chattels were limited as heirlooms in favour of the persons for the time being entitled to the *actual possession* of the freehold estates. By the will of John Angerstein certain other chattels were limited as heirlooms in favour of the persons for the time being entitled in possession to real estate, with a proviso preventing them from vesting absolutely in a tenant in tail by purchase who died under the age of twenty-one years. W. J. N. Angerstein attained twenty-one, and a resettlement of the estates was effected. Subsequently, upon a liquidation of the affairs of W. J. N. Angerstein, all his assets were conveyed to his father. In 1892 W. J. N. Angerstein died, and his only son, J. H. W. Angerstein, became tenant in tail, subject to the life estate of William Angerstein. The question thereupon arose whether the heirlooms had vested absolutely in W. J. N. Angerstein, so as to pass to his father, or whether they were saved by the limitations for J. H. W. Angerstein. Ordinarily, when heirlooms are limited to the persons for the time being entitled to real estate they vest absolutely in the first tenant in tail, whether he comes into possession or not (*Foley* v. *Burnell*, 1 Bro. C. C. 274), though by special provision the absolute vesting may be postponed till he attains twenty-one. But that they should vest in a person who never obtains possession of the real estate is probably contrary to the wish of the settlor, and hence it was at one time common to limit the heirlooms so as to be enjoyed by the person who should be in the actual possession of the realty. The effect of such a limitation was considered by Wood, V.C., in *Lord Scarsdale* v. *Curzon* (1 J. & H. 40), where the limitation was in favour of the persons "seized of or entitled to the actual freehold" of the premises in question, and it was held that the chattels did not vest in a tenant in tail who died in the lifetime of the tenant for life, but passed to the tenant in tail who actually came into possession. Practically the limitation was the same as the limitation in the present case of the chattels passing under the will of John Julius Angerstein, and Kekewich, J., held, accordingly, that they had not vested in W. J. N. Angerstein so as to pass by assignment to his father, William Angerstein. They were thus preserved for the next tenant in tail, J. H. W. Angerstein on his actually coming into possession of the freeholds. But with regard to the chattels passing under the will of John Angerstein, where the reference was to "possession" merely, not to "actual possession," the ordinary rule prevailed, and the chattels, having vested in W. J. N. Angerstein, were held to have passed to his father. It may be suggested, however, that this draws too fine a distinction between "possession" and "actual possession."

The two cases just decided with reference to the rateability of Charterhouse School and Clifton College for inhabited house duty (reported elsewhere) raised what, in the opinion of the judges, was a point of very great importance, which it became unnecessary to express an opinion upon, but which must ultimately arise for decision. The point actually decided was the following. The commissioners had included in one assessment for inhabited house duty the head master's house and the various school buildings, such as the schoolrooms, racquet-court, swimming-bath, &c., and it was held that this assessment was bad because the head master was the occupier of his house, and therefore separately rateable, while the governing body were the occupiers of the other buildings, which therefore could not be considered "household or other offices" occupied with an inhabited dwelling-house. It was also held that these buildings were not themselves an inhabited dwelling-house, and therefore were not rateable as such. The point, however, which, as was intimated by the judges, will become one of great importance, is whether such school buildings as above described fall within any of the terms set out in rule 5 to schedule B of 48 Geo. 3, c. 55, and are separately rateable as such. Should they be so rateable, the practical result would be that every lecture-room and day-school (other than a charity school), and all similar buildings in the kingdom, would have to pay inhabited house duty. The Act under which this duty is at present levied is 14 & 15 Vict. c. 36, reviving 48 Geo. 3, c. 55, which had in the interval been repealed by 4 & 5 Will. 4, c. 19; and the rules contained in schedule B to the Act of Geo. 3 are to remain in force unless inconsistent with the later Act. The fifth of these rules is as follows: "Every hall or office whatever belonging to any person or persons, or to any body or bodies politick or corporate, or to any company, that are or may be lawfully charged with the payment of any other taxes or parish rates, shall be subject to the duties hereby made payable *as inhabited houses*; and the person or persons, bodies politick or corporate, or company, to whom the same shall belong, shall be charged as the occupier or occupiers thereof." The interpretation of this section which naturally presents itself is that "halls or offices" which could not otherwise be considered inhabited houses are to be deemed to be such if the persons or bodies owning them may be lawfully charged with the payment of other taxes, &c. And this view may appear to be confirmed by a comparison with an earlier Act, 43 Geo. 3, c. 161, in which the 9th rule to schedule A corresponds with the above-mentioned 5th rule of 48 Geo. 3, except that the words are, "All *dwelling-rooms* in any hall or office," &c. It may be urged that, whereas 43 Geo. 3 only makes the duty payable in respect of dwelling-rooms in halls or offices, 48 Geo. 3 advisedly leaves out the words "dwelling-rooms," and therefore makes the duty payable in respect of any hall or office. On the other hand, it may be said that the history of the Acts relating to inhabited house duty shews that only buildings some part of which were inhabited as a dwelling-house were to be assessable; that rule 5 to schedule B of 48 Geo. 3, c. 55, is only applicable to a hall or office which is, at any rate, partially inhabited; and that the words of the rule in the Act 43 Geo. 3, so far from contradicting this view, rather tend to support it, because there was no intention to alter the law as there laid down, and therefore the words "hall or office" must mean hall or office in which there are dwelling-rooms, thus making it clear that, not merely the dwelling-rooms, but the whole hall or office in which there are such dwelling-rooms, are to be assessed. It is submitted that this is the true construction of the section, and it may be added that this view seems to be inferred, although not expressly worked out, in the judgments in *Riley* v. *Read* (4 Ex. D. 100). In that case Kelly, C.B., considered that a house could not be considered inhabited unless some person slept in it; but this conclusion is not necessary to the solution of the question we have raised, nor is it consistent with Scotch decisions on the subject.

The decision in the first case of *Ex parte Arton* (reported *ante*, p. 195) is a most important contribution to the law of extradition in so far as that bears upon the question of extradition, in respect of political offences and of the jurisdiction of the courts of this country to inquire into the good or bad faith of a foreign Government in demanding the surrender of a fugitive criminal. Arton having been arrested in London, at the instance of the Government of the French Republic, upon various charges of fraud, was committed by Sir John Bridge for extradition upon six different charges, none of which involved *prima facie* any suggestion or appearance of a political offence. We pass over the question, raised upon

ARTON's application for a *habeas corpus*, as to whether the Extradition Treaty with France includes the crime of *faux* specified in the committal order, and therein translated as "falsification of accounts and using falsified accounts." The counsel who argued the case for ARTON was able to satisfy the court that with regard to that point there was, at all events, a case made out for further argument; and as that question has since been argued, but still remains undecided, nothing more need be said about it. There was, however, a decision given on two of the questions raised; questions which are of the greatest importance in the actual working of the law of extradition. The questions so decided were that a political offence to be within the Extradition Act, 1870, must be a political offence which has been already committed, that is to say, a past political offence, as distinguished from some political offence which may be committed in the future if the accused be surrendered; and, in the second place, that the courts of this country have no jurisdiction to inquire into the question whether the requisition for the surrender is made by the foreign Government in good faith and in the interests of justice. It was very strenuously urged in favour of ARTON that, although the charges in the committal order, on the face of them, were such that he might in respect thereof be surrendered, yet that there were the strongest grounds for believing that if his surrender were granted the Government of the French Republic would try or punish him for a political offence or an offence of a political character—namely, the refusal by him to disclose political secrets or political knowledge which he was supposed to possess. To estimate the value of this objection it is necessary to call attention to the Report of the Select Committee who considered the law relating to extradition before the Act of 1870 was passed. The question had been raised before that committee whether any definition should be given of a political offence, and some members of the committee thought they could do so; but when they came to consider the matter they found it not only impracticable, but impossible, to give any such definition. That committee left it undefined, and they decided that the question should be left in each case to be determined by the Court of Queen's Bench, if necessary, what was, and what was not, a political offence; and they were also of opinion that the mere suggestion of a political motive on the part of a foreign Government should not be recognized by the magistrate or a judge as a ground for refusing the surrender of a person for what, if no such motive existed, would be an ordinary crime; but they considered that a discretion should be reserved for the Government of this country to grant or refuse the surrender if such suggestions were well founded. The Act of 1870 was—so far as these questions were concerned—based upon the recommendations of the committee; so that we have thus a key to the interpretation of the Act upon the two questions raised, and there can be no doubt that the intention of the committee and of the Legislature in the Act of 1870 was that there should be no hard-and-fast definition of a political offence, but that it should be left to the courts, upon an application for a *habeas corpus*, to determine whether any given offence was a political offence or not, and that no mere suggestion of a political motive on the part of the foreign Government should be entertained by the courts, but that a discretion should be left to the Government of this country to supplement or rectify what was intentionally left outside the province of the courts. The judgment of the court in *Arton's case* thus corresponds upon both points with the recommendations of the committee.

THE COURT OF APPEAL have affirmed the decision of STIRLING, J., in *Lock* v. *Queensland Investment and Land Mortgage Co.*, upon which we commented last week (*ante*, p. 189). Article 7 of Table A to the Companies Act, 1862, authorizes the directors of a company to receive money from shareholders in advance of calls, and to pay interest on the amount so paid in advance at a rate mutually agreed upon. The power to pay interest on capital paid up in advance is therefore recognized by statute, and it can make no difference whether the company takes the power under Table A, or, as in the case of the Queensland Investment Co., under articles of association independent of Table A. When the arrangement has been entered into between the directors and the member, the payment of interest is made in pursuance of express agreement, and it differs therefore from dividends, which can never be the subject of agreement. The interest as it falls due constitutes a debt owing by the company, and the Court of Appeal, agreeing with the decision of the Irish Court of Appeal in *Dale* v. *Martin* (11 L. R. Ir. 371), have held that it must be paid like other debts, irrespective of the question whether the fund from which payment is made represents capital or profits. The judgment of LINDLEY, L.J., seems to dispose also of the question whether the advancing member can compete with ordinary outside creditors. The payment is due to the advancing member in his character of creditor. Indeed, stress is laid on the fact that, since the advance cannot be called in, it is an advantage for the company to be able to raise money in this way. Consequently the member stands in respect of the interest on the same footing as any other creditor, and he must be paid rateably with the general body of creditors.

FORMERLY the High Court could remit to the county court for trial *an issue* in an action of contract, as distinguished from the action itself, and under such circumstances the action remained a High Court action to all intents and purposes. But now, with the exception of interpleader issues, nothing but *an action* can be remitted, which, by virtue of the County Courts Act, 1888 (51 & 52 Vict. c. 43), whether it be in contract (section 65) or in tort (section 66) becomes, after the original writ and remitting order have been lodged with the registrar of the county court, as much a county court action as if it had been originally commenced in the county court. With regard to this enactment, it has recently been held by the Court of Appeal in *D'Erico* v. *Samuel and another*, reversing the decision of LAWRANCE, J., and affirming that of the Master, that until such writ and order have actually been lodged in the county court the action remains in the High Court, which retains full jurisdiction over it. This decision is fully justified by what has previously been held by the Court of Appeal in *Welply* v. *Buhl* (26 W. R. 300, 3 Q. B. D. 253), which case, though decided upon an enactment contained in an earlier County Court Act since repealed, is clearly applicable to the remitting sections of the County Courts Act, 1888, above referred to.

PURCHASERS AND THE DEATH DUTIES.

THE difficulties thrown in the way of the easy transfer of land by the existing death duties require the immediate attention of Parliament. We always avoid party politics, it is not therefore our intention to discuss the policy of the recent changes in the law as to these duties; all that we wish to do is to point out the inconvenience to purchasers of the existing law, and to suggest some methods of improving it.

It is hardly necessary at the present day to state that every law that impedes the free transfer of land is mischievous. No doubt it is necessary for the purposes of the State to raise money by taxation, but when the method by which the money is raised tends to prevent land from being dealt with as an article of commerce it is surely proper to consider whether some change of method is not necessary.

We have already pointed out the disastrous effect of some recent changes in the law. We have shewn that in many cases the new form of receipt for succession duty on an absolute succession (*ante*, p. 151) and the existing provisions as to aggregation of estate duty (*ante*, p. 164) will render land unsaleable.

Some of our readers may perhaps think that the question whether land is made unsaleable or not under the present system of land transfer is not a matter of much importance, on the ground that some improved system of land transfer will probably soon receive the sanction of Parliament; but they are mistaken, for the following reasons. First, it is hardly probable that any change of system will be made hastily. Assuming, for the sake of argument, that the Bill promoted by the Incorporated Law Society ultimately becomes law, it is not probable that this will occur—in fact, it would not be right that it should occur—until the proposed

system has been under discussion for some time, so as to give opportunity for amending any defects in it. Secondly, neither of the systems for amending the law relating to the transfer of land now before the public, viz, registration of title, or the scheme proposed by the Incorporated Law Society, can possibly work unless some change is made in the method of collecting the death duties. Sir HOWARD ELPHINSTONE says (14 *Law Quarterly Review*, 371): "It is always necessary for a proprietor, registered even with an absolute title, to produce an abstract of the equitable title for the purpose of shewing that the land is not subject to succession duty, or to the estate duty imposed by the Finance Act, 1894. Some amendment in the law in this respect is absolutely necessary if registration is made compulsory." The draft Bill promoted by the Incorporated Law Society provides that a purchaser may take free from the death duties. It is obvious, on perusal of the Bill, that unless some such provision is inserted, it will always be necessary to give an abstract of the equitable title, so that the effect of the Bill when passed into law would be nugatory. As is well known, the Bill of the Incorporated Law Society was drafted by Mr. WOLSTENHOLME, assisted by Mr. CHERRY. The result is that we have the opinion of two of the conveyancing counsel to the court, each dealing with a different scheme proposed as an amendment to the existing system, that the scheme is unworkable unless some change is made in the law as to death duties.

Now, what is the reason why succession duty and the new estate duty are so mischievous? It is because they are legal charges on the land, and therefore bind a purchaser, whether he has notice of the facts which render the duty payable or not. The question arises, Is it possible, with safety to the revenue, to allow the purchaser to take free from duty? There are two cases to be considered. First, cases where, as under the existing system of land transfer, a purchaser has to investigate the equitable title; and, secondly, cases where, under registration of title, or under the scheme of the Incorporated Law Society, he has not to do so.

In cases falling under the existing law, the remedy appears to be easy. Provide that land in the hands of a purchaser shall not be charged with the duty unless the purchaser has notice, or would if he had properly investigated the title have had notice, of the facts rendering the property liable to duty; and provide, further, that if before completion he gives notice of those facts to the Board of Inland Revenue, he shall take the land free from the duty, and that on such notice being given the duty shall be charged on the purchase-money. It is hardly necessary to consider the best manner of dealing with the death duties in relation to registration of title or to the Bill of the Incorporated Law Society. We shall be thankful if some change in the law on the lines that we have pointed out is made forthwith.

Many rumours are afloat concerning possible changes to be made in the death duties. We venture to hope that the Government will bring in a Bill to render it clear what property is liable to estate duty. We can only say that at present the most accomplished lawyers are often unable to answer the plain question: "A. is dead; is Blackacre liable to estate duty?" Bearing in mind that this question may arise on the death of any person, and that, as we have above stated, it is often not capable of being answered even by an expert, we feel that we have pointed out a very serious grievance. At present, to answer this question, the practitioner must peruse at least three Acts of Parliament, a great hardship on our professional brethren who live in the country at a distance from a public library.

NUISANCE BY NOISE.

IN view of the amount of public interest aroused by the recent decision of ROMER, J., in *Bartlett* v. *Marshall* (*ante*, p. 99), it may be worth considering how the subject of nuisance by noise has been treated by the courts in recent cases.

The nature of the crucial question in all these cases is thus expressed by KNIGHT BRUCE, V.C., in *Walter* v. *Selfe* (4 De G. & Sm. 315): "Ought this inconvenience [*i.e.*, from the alleged nuisance] to be considered in fact as more than fanciful, more than one of mere delicacy or fastidiousness, as an inconvenience materially interfering with the ordinary comfort, physically, of human existence, not merely according to elegant or dainty modes and habits of living, but according to plain, sober, and simple notions among the English people?" (p. 322). This test was adopted by KINDERSLEY, V.C., in *Soltau* v. *De Held* (2 Sim. N. S. 133, p. 159), the well-known case in which an injunction was granted to restrain the ringing of church bells, and which has been constantly cited and referred to with approval, see per Lord SELBORNE (11 App. Cas., at p. 691). The burden of proof is, of course, on the plaintiff, and that he will not easily discharge himself of it when he seeks to establish a case of nuisance by noise in a populous town is well shewn by the judgment of Lord SELBORNE, C., in *Gaunt* v. *Fynney* (21 W. R. 129, L. R. 8 Ch. App. 8), where, after observing that neighbours everywhere ought not to be extreme or unreasonable either in the exercise of their own rights or in the restriction of the rights of each other, and that the law does not regard trifling inconveniences, his lordship says: "There may, of course, be such a thing as a legal nuisance from noise in a manufacturing or other populous town, of which the case of *Soltau* v. *De Held* is an example. But a nuisance of this kind is much more difficult to prove than when the injury complained of is the demonstrable effect of a visible or tangible cause. . . . A nuisance by noise (supposing malice to be out of the question) is emphatically a question of degree. If my neighbour builds a house against a party-wall, next to my own, and I hear through the wall more than is agreeable to me of the sounds from his nursery or his music-room, it does not follow (even if I am nervously sensitive or in infirm health) that I can bring an action or obtain an injunction. Such things, to offend against the law, must be done in a manner which, beyond fair controversy, ought to be regarded as exceptional and unreasonable" (8 Ch. App., pp. 11, 12). Garrett's Law of Nuisances (pp. 148-152) may be referred to for other cases up to the year 1890, and the following are the cases of later date.

Bellamy v. *Wells* (39 W. R. 158), decided in 1890, was an action against the proprietor of the Pelican Club to restrain a nuisance by noise: first, from the crowds on the occasion of midnight boxing contests held at the club; secondly, from the whistling for vehicles for members leaving the club, and by the noise of the vehicles; and, thirdly, by music, singing, and applause in the club; and ROMER, J., granted an injunction in respect of the first and second heads, limited as to the second head to the hours between midnight and 7 a.m. Besides the usual question of fact, the question arose whether the collection of the crowds was a probable result of the defendant's acts, so as to make him liable on the principle of *R.* v. *Moore* (3 B. & Ad. 184). There did not appear to have been more than three or four occasions of nuisance by the contests, but there was a probability of their being repeated, and the nuisance, "being one taking place and preventing sleep on the part of those suffering from it for some time before and for some hours after midnight," was held to come within the definition in *Walter* v. *Selfe*. But ROMER, J., recognizes that "people in London must and do act on the give-and-take principle, and reasonably."

In *Harrison* v. *Southwark & Vauxhall Water Co.* (1891, 2 Ch. 409) the defendants, in exercise of statutory powers, sunk a shaft in land adjacent to the plaintiff's house, and the plaintiff claimed an injunction in respect of the noise from pumps employed by them in the work. Apart from the effect of the defendants' statutory powers, VAUGHAN WILLIAMS, J., held that they would not have been responsible as for a nuisance, and, being of opinion that they were placed by their statute in at least as good a position as private persons, he refused the injunction. The noise appears to have caused serious annoyance for some three weeks only, and the defendants had a good defence by reason of their use of reasonable skill and care, and the absence of negligence. "It frequently happens," said the learned judge, "that the owners or occupiers of land cause, in the execution of lawful works in the ordinary user of land, a considerable amount of temporary annoyance to their neighbours; but they are not necessarily on that account held to be guilty of causing an unlawful nuisance. The business of life could not be carried on if it were so. For instance, a man who pulls down his house for the purpose of building a new one, no doubt,

causes considerable inconvenience to his next-door neighbours during the process of demolition; but he is not responsible as for a nuisance if he uses all reasonable skill and care to avoid annoyance to his neighbours by the works of demolition."

Then came *Christie* v. *Davey* (1893, 1 Ch. 316), which was an ordinary case between private neighbours, each party claiming an injunction to restrain noise in the house of the other. NORTH, J., granted the plaintiffs an injunction, on the ground that the noises which were made in the defendant's house were made maliciously for the purpose of annoying the plaintiffs, a teacher of music and her husband; but dismissed the counter-claim of the defendant, an engraver, holding that, in the absence of any evidence of malice, "the giving of lessons for seventeen hours a week in the house of musicians who gain their living by the exercise of their profession" did not give any legal ground of complaint. The law, as was pointed out in *Harrison* v. *Southwark & Vauxhall Water Co.*, in judging what constitutes a nuisance, takes into consideration both the object and duration of the acts objected to.

In *Lambton* v. *Mellish* and *Lambton* v. *Cox* (43 W. R. 5; 1894, 3 Ch. 163) the occupier of a house near a common in Surrey obtained an injunction against each of two rival caterers for excursionists to the common in respect of the noise from organs played on their premises. The curious question was raised by the circumstances in these cases, whether any injunction could be granted against a defendant contributing to what amounted in the aggregate to a nuisance, if his contribution would not by itself constitute a nuisance. CHITTY, J., thought that the noise made by each defendant, taken separately, amounted to a nuisance, but did not rest his judgment on this alone. "Each of the men," said his lordship, "is making a noise, and each is adding his *quantum* until the whole constitutes a nuisance. Each hears the other, and is adding to the sum which makes up the nuisance. In my opinion each is separately liable, and I think it would be contrary to good sense, and indeed contrary to law, to hold otherwise," and he followed a *dictum* to this effect of JAMES, L.J., in *Thorpe* v. *Brumfitt* (L. R. 8 Ch. App. 650, 656), a case of nuisance by obstruction of a right of way. The principle thus laid down by JAMES, L.J., was recently approved by RIGBY, L.J., and not dissented from by A. L. SMITH, L.J., in *Sadler* v. *Great Western Railway Co. and Midland Railway Co.* (44 W. R. 50), though the Lords Justices differed as to the application of that authority to the case before them.

Goswell v. *Aerated Bread Co.* (10 Times L. R. 661) was a motion by the occupants of the upper part of a house to restrain, between the hours of ten and six in the daytime, a nuisance by noise from building work which was required to fit the lower part of the house for the carrying on of the defendants' ordinary business. It was not proved that there had been any unnecessary noise or designed annoyance, and STIRLING, J., refused to interfere. He referred to the rule that "occurrences of nuisances, if temporary and occasional only, are not grounds for . . . injunction, except in extreme cases" (per TURNER, L.J., 4 D. J. & Sm., at p. 216), and to the above passages from *Gaunt* v. *Finney* and *Harrison* v. *Southwark and Vauxhall Water Co.*, and approved the expression of the law in the latter case, where, it may be noticed, VAUGHAN WILLIAMS, J., put the case of inconvenience by the demolition of a house, properly carried out, as an example of *damnum absque injuria*.

The defendants in *Bartlett* v. *Marshall* carried on the business of newspaper agents opposite the plaintiffs' premises, which were let out for offices and residential purposes. The alleged nuisance was the noise of the defendants' carts and drivers in the night and early morning. ROMER, J., holding that the business as carried on was a nuisance to inhabitants of the plaintiffs' premises, granted an injunction.

The impression left by a perusal of the cases is that, in the words of Lord SELBORNE, "these questions are eminently questions of fact rather than law" (L. R. 8 Ch. App., at p. 469), but his lordship draws attention to one comprehensive consideration of a general character when he continues, "but . . . there are always two things to be considered, the right of the plaintiff and the right of the defendant." The court, for instance, would obviously be slower to interfere with the noise made by the plaintiff in *Christie* v. *Davey* in the pursuit of her profession as a teacher of music than with the extraordinary noises made by the defendant "for his own recreation." In the circumstances the plaintiff was *primâ facie* within her right, the defendant was not within his. To sum up the points for consideration exemplified in these cases, they include the object, duration, and reasonableness of the acts of alleged nuisance, the amount of skill and care exercised, and the questions of malice or no malice and responsibility or non-responsibility for those acts on the part of the defendants. The distinction between a nuisance at common law and a mere annoyance may be illustrated by reference to *Tod-Heatly* v. *Benham* (37 W. R. 38, 40 Ch. D. 80), which was a case of a restrictive covenant in a lease; see in particular the observations in the judgment of BOWEN, L.J.

THE DISCIPLINE COMMITTEE.*

MR. TREVOR and Mr. LAKE have collected in the present volume (which reached us on Saturday last) the law with respect to applications against solicitors under the Solicitors Act, 1888, and have thereby rendered valuable service to the profession. Undoubtedly a great improvement was effected by that Act in disciplinary procedure. The nature of the procedure before the Act is stated shortly in the opening chapter. The jurisdiction over solicitors being vested entirely in the court, it was necessary for every application against a solicitor to be made in open court, and for this purpose the evidence to be adduced had to be set out in affidavits. The court could not, however, decide on affidavit evidence questions so closely affecting personal character and interests, and hence the matter was referred to a master, before whom the real inquiry took place. On this occasion the witnesses gave their evidence orally, the result being that the evidence was taken twice over, first by affidavit, and afterwards *viva voce*. When the master made his report the case came again before the court, and at length it was possible for a decision to be given. This procedure involved unnecessary expense, and in cases where the complaint against the solicitor turned out to be groundless it involved also unnecessary publicity. Accordingly the Solicitors Act, 1888, dispensed with the preliminary application to the court, and for the inquiry before the master it substituted an inquiry before a committee of members of the Council of the Incorporated Law Society. Applications to strike a solicitor off the roll or to require him to answer allegations contained in an affidavit are, under the Act, made to and heard by the committee, and the committee embody their finding in the form of a report to the High Court. The further prosecution of the proceedings then rests with the Incorporated Law Society. If the committee are of opinion that there is no *primâ facie* case of misconduct against the solicitor, the society need not take any further proceedings; but if the committee are of opinion that there is a *primâ facie* case, it is the duty of the society to bring the report of the committee before the court. Where a solicitor himself desires to have his name removed from the roll, application must in the same way be made to the committee, but in this case the report of the committee is made to the Master of the Rolls, and he makes such order thereon as he thinks fit.

Up to August, 1895, there had, the authors tell us in their preface, been 855 applications to the statutory committee, of which 83 were by solicitors applying to have their names removed at their own request, in order to be called to the bar or for other reasons. In 426 of the applications the committee refused to order an inquiry, on the ground that no case of misconduct was disclosed against the solicitor complained of, and 346 cases were heard and dealt with. With respect to the practice of the committee to refuse to order an inquiry where no *primâ facie* case is disclosed, an important question was raised recently in *Reg.* v. *Incorporated Law Society* (43 W. R. 687; 1895, 2 Q. B. 456). Section 13 of the Act of 1888 seems at first sight to require that the committee shall hold an inquiry upon every application brought before them, and that the discretion of taking proceedings according as there is or is not a *primâ facie* case rests solely with the society. But this construction would be productive of great inconvenience, and, as the figures just quoted shew, would necessitate a formal inquiry in a vast number of cases which under the present practice never reach that stage. In the case referred to, a report of which appears in the present work at p. 169, the Divisional Court (POLLOCK, B., and WRIGHT, J.) held that the powers of the statutory committee were not so limited. It is to be noticed that no hardship is inflicted on complainants, because the Act specially

*The Solicitors Act, 1888, with special reference to procedure and practice on applications against solicitors, with appendices containing the Act, rules, and forms, reports of judgments delivered by the courts on reports of the Committee appointed under the Act, summaries of all the cases brought before the courts since the passing of the Act, and of some material cases decided before the Act. By ARTHUR H. TREVOR, Barrister-at-law, assisted by BENJAMIN GREENE LAKE, solicitor, chairman of the Committee appointed under the Act. The Incorporated Law Society.

reserves their right to apply to the court, although the committee are of opinion that there is no *primâ facie* case of misconduct against the solicitor.

There have been several other important decisions on points of practice arising upon applications to the statutory committee and proceedings consequent thereon, reports of which are to be found in Messrs. TREVOR and LAKE'S book. Thus in *Re Sankey* (p. 70, 38 W. R. 533, 25 Q. B. D. 17), it was held by the Court of Appeal, affirming the decision of the Divisional Court, that the right to apply to the committee is not limited to clients or persons injured, but may be exercised by anybody. Hence an application was properly made by the official receiver acting in the bankruptcy of the solicitor whose conduct was called in question, although none of the persons alleged to have been injured by his conduct were parties to the application. And naturally it is no objection to the jurisdiction of the statutory committee that the charge, if true, constitutes an offence against the criminal law, a contention which was unsuccessfully raised in *Re Druce* (p. 153). The duty of the committee, it was pointed out by the court, is to inquire whether, upon the facts of the case, the solicitor is fit to be a member of an honourable profession and to be entrusted with the interests of clients, and the fact that the offence charged is also a criminal offence certainly cannot relieve them of performance of this duty. At the same time the functions of the court seem to be limited to making a disciplinary order, and in *Re Hoare* (p. 111) the court refused to make a double order, that the solicitor should be struck off the rolls and should also repay the money misappropriated by him. In a case (p. 88) where a solicitor had been convicted of a crime, and was suffering imprisonment, the court granted an application on his behalf that no proceedings should be taken to strike him off the roll until he had been liberated and had had an opportunity of contesting the conviction by prosecuting his accuser. For the Incorporated Law Society it was urged that the case would establish a serious precedent, but DAY, J., disposed of the matter by asking what reason there was for any hurry. The solicitor could not practise while he was in prison.

The payment of costs incurred before the committee has given rise to a somewhat difficult question, which was determined by the Court of Appeal, affirming the decision of the Divisional Court, in *Re Lilley* (p. 104, 40 W. R. 321; 1892, 1 Q. B. 759). Upon an inquiry by the committee, the committee found by their report that the solicitor had not been guilty of the professional misconduct alleged, and exonerated him completely. The solicitor thereupon applied to the court for an order that the complainant should pay the costs of the inquiry. The Act contains no express reference to the payment of costs under such circumstances, but it provides that the report shall have the same effect, and shall be treated by the court in the same manner, as a report of a master; and it was held that as the court could formerly have given the costs of the inquiry before the master, so now it can give the costs of the inquiry before the committee. A similar order for payment of costs to a solicitor who succeeded in clearing himself was made in *Ex parte N.* (p. 142, 38 SOLICITORS' JOURNAL 28). But if a solicitor, at the inquiry before the committee, allows the charges to be withdrawn so that no report is made, it seems from *Ex parte W.* (p. 120) that he is unable to take advantage of *Re Lilley*, and consequently has no remedy for his costs.

Under the former practice it appears to have been sometimes a matter of complaint that the master, not having himself been a solicitor, was not the best judge of whether conduct was in accordance with professional usage, and that solicitors suffered occasionally by reason of the master adopting too high a standard of conduct. Undoubtedly the change to the statutory committee has introduced a tribunal in which greater confidence is placed, but it does not seem that the standard by which solicitors are judged has been thereby in any degree lowered. Reference was made to this aspect of the case by WILLS, J., in his judgment in *Re J. C. S.* (p. 144; 1894, 1 Q. B. 254), and he intimated that his opinion had always been that the professional tribunal created by the Act of 1888 would act with quite as much rigour as the masters ever did, because the members of the committee would feel that they could rely on the support of the profession. In point of fact, the court has on more than one occasion differed from the committee, and has absolved solicitors whom the committee have found by their report to have been guilty of professional misconduct. An instance is to be found in *Re Four Solicitors* (p. 89, 35 SOLICITORS' JOURNAL, 648) where the charges related to the promotion of companies.

The above remarks upon the working of the disciplinary clauses of the Act of 1888 are suggested by a perusal of Messrs. TREVOR and LAKE'S excellent treatise, and much might be added upon the numerous cases where discussion has taken place as to what constitutes professional misconduct in respect of which the court ought to exercise its punitive jurisdiction. But for this part of the subject we refer our readers to the collection of cases contained in the work, and to the statement of the law which the authors have compiled. Mr. TREVOR has been singularly fortunate in securing the co-operation of Mr. LAKE. The statutory committee is charged with functions of importance and delicacy, and Mr. LAKE is specially qualified to speak upon the practice prevailing there. We are confident that the work will be found to be of great utility.

REVIEWS.

BOOKS RECEIVED.

The Law of Maintenance and Desertion and Order in Bastardy and the Procedure before Justices therein, together with the Statutes relating to the Custody and Protection of Children. Second edition. By TEMPLE CHEVALLIER MARTIN, Chief Clerk to the Magistrates of the Lambeth Police Courts, and GEORGE TEMPLE MARTIN, M.A. (Camb.), Barrister-at-Law. Stevens & Haynes.

The Law of Bills of Sale: containing a General Introduction in Ten Chapters; the Text of the Repealed Statutes; the Bills of Sale Acts, 1878 to 1891, with Notes; and an Appendix of Forms. By JAMES WEIR, M.A., Barrister-at-Law. Jordan & Sons (Limited).

The Law relating to Factories and Workshops (including Laundries and Docks). Part 1: A Practical Guide to the Law and its Administration, by MAY E. ABRAHAM (one of Her Majesty's Inspectors of Factories). Part 2: The Acts, with Notes, containing the Factory and Workshop Acts, 1878 to 1895; the Shop Hours Acts, 1892 to 1895; the Truck Acts, 1831 and 1887; Parts of other Acts relating to Factories and Workshops; all Orders made by the Secretary of State under the Factory and Workshop Acts, with Explanatory Notes, by ARTHUR LLEWELYN DAVIES, Barrister-at-Law. With an Appendix, containing a full list of Special Rules made for Dangerous Employments, and a complete Index to both parts. Eyre & Spottiswoode.

The Principles of International Law. By T. J. LAWRENCE, M.A., LL.D., sometime Deputy Professor of International Law in the University of Cambridge, England. Macmillan & Co.

The Judicature Quarterly Review. Edited by JOHN PYM YEATMAN, Esq., Barrister-at-Law. A. P. Marsden, Clifford's-inn.

Students' Precedents in Conveyancing. Collected and arranged by JAMES W. CLARK, M.A., Barrister-at-Law. Second edition. Sweet & Maxwell (Limited).

Ruling Cases. Arranged, annotated, and edited by ROBERT CAMPBELL, M.A., Barrister-at-Law, assisted by other Members of the Bar. With American Notes by IRVING BROWNE, formerly Editor of the *American Reports* and the *Albany Law Journal*. Vol. VI.—Contract. Stevens & Sons (Limited).

CORRESPONDENCE.

STAMP ON LICENCE TO USE PATENT.

[*To the Editor of the Solicitors' Journal.*]

Sir,—Can any of your readers inform us from actual experience what is the proper stamp duty on a licence to use a patented invention which is not entirely exclusive, and which the grantors have power to revoke on the happening of certain events. In our case stamp duty has been adjudicated at the rate of 10s. per cent. as if it were a conveyance, although it has been held in several cases by the Court of Appeal that a licence does not confer any interest or "property," but only enables the grantee to do lawfully that which he could not otherwise do except unlawfully. We are inclined to contest the matter, but do not find in any of the reported cases one exactly on all fours with ours. Such cases may exist, although not reported.

COOPER & BAKE.

6 and 7, Portman-street, Portman-square, Jan. 21.

It is stated that as Judge Chalmers does not vacate the Birmingham County Court judgeship till the 9th of March, Mr. J. C. Whitehorne, Q.C., will not be appointed to that office till then.

Mr. Garrett-Pegg, writing to the *Times* on the question "May magistrates sit with closed doors?" says that the question has been raised before, and has received the attention of the legal advisers of the Home Office. An inquiry on the subject was addressed to the late Home Secretary by the clerk to the justices of Caerphilly Lower, Glamorganshire, in June, 1894; and Mr. Asquith stated in his reply, dated the 19th of October following, that he was advised that magistrates investigating a charge of an indictable offence under the Indictable Offences Act, 1848, "are not hearing, trying, determining, or adjudging a case within the meaning of section 20 of the Summary Jurisdiction Act, 1879, and are therefore not bound to examine the witnesses in open court," and that, in his view, the provisions of section 19 of the Indictable Offences Act, 1848, are not overruled.

CASES OF THE WEEK.

Court of Appeal.

Re **NEWTON (INFANTS)**—No. 2, 21st January.

INFANT—RELIGIOUS EDUCATION—WISHES OF LIVING FATHER—ABDICATION OF RIGHTS.

Appeal from Kekewich, J. In this case the infants were two girls, aged respectively fifteen and eleven, the only surviving children of John Newton. The father had originally been a Roman Catholic, but had married a Protestant wife and allowed all the children of the marriage to be brought up in the Church of England. The mother died in 1888. Up to that time the father had been for a long period a teetotaller, but after his wife's death he fell into habits of intemperance, and was on several occasions convicted upon charges of being drunk or drunk and disorderly. The evidence shewed, however, that since the occasion of the last conviction in August, 1894, he had become a reformed man in these respects, and had also become a sincere Roman Catholic. The infants were wards of court, an aunt of their mother having by her will provided each of them with an annuity of £50 a year, and were being educated at a Protestant school, to which they had been sent by an order of the court. The father now sought to have the children removed from the school at which they were being educated to some suitable Roman Catholic school. Kekewich, J., having interviewed the children and being of opinion that it was not for the benefit of the elder child to be removed from the school, and that it was inadvisable to separate them, refused the application. The father appealed. Counsel on his behalf contended that he had not forfeited his right to decide in which religion his children should be educated, and that the court would not control his wishes. Counsel for the respondents, the infants, contended that the father had forfeited his right by having so long acquiesced in his children being brought up as Protestants.

THE COURT (LINDLEY and KAY, L.JJ.) dismissed the appeal.

LINDLEY, L.J., said that he gave the appellant credit for being a reformed man and a sincere Roman Catholic. For the law applicable to the case it was unnecessary to go beyond the cases of *Re Agar-Ellis* (27 W. R. 117, 10 Ch. D. 49) and *Re M'Grath* (41 W. R. 97; 1893, 1 Ch. 143), which laid down that a child should be brought up in the father's religion, but that the court had jurisdiction, in certain cases, to disregard the wishes of the father. A strong case must, however, be made out. The peculiarity of the present case was that the father was alive. In none of the other cases had the father been living, except in cases where he was so ill-conditioned as to be deprived of all control over his children. Looking at *Re Agar-Ellis* and *Re M'Grath*, they had to consider what the right of the father was. Had circumstances arisen which curtailed it? His lordship was of opinion that upon the whole Kekewich, J., was right. The elder girl was old enough to choose for herself, and it was a pity to separate the two girls.

KAY, L.J., said that he thought the case came within one of the exceptions mentioned by James, L.J., in *Re Agar-Ellis*—that is, that the father had abdicated his *primâ facie* right by conduct which would make resumption of his authority capricious and cruel towards the child. There was some difficulty about the younger child, but the two had always been brought up together, and it was, in his lordship's opinion, desirable that they should be kept together and brought up in the same religious faith. Kekewich, J., had taken the wise, proper, and legal course.—COUNSEL, *B. F. C. Costelloe; Hopkinson*, Q.C., and *Ryland*. SOLICITORS, *Charles Steele; Woodcock, Ryland, & Parker*, for *Greenhalgh & Cannon*, Bolton.

[Reported by ARNOLD GLOVER, Barrister-at-Law.]

High Court—Chancery Division.

Re **SOMES, SMITH** *v.* **SOMES**—Chitty, J., 21st January.

POWER—EXTINCTION—RELEASE—BENEFIT TO DONEE—VALIDITY.

Under a marriage settlement of 1862 and a conveyance and an appointment of 1887 certain estates stood vested in trustees upon trust for a father for life, with remainder to the trustees upon trust for sale, the proceeds of sale to be held upon such trusts for the benefit of his only surviving daughter and her issue born in his lifetime as he should by deed appoint; and, in default of and subject to any such appointment, in trust for the daughter absolutely. In September, 1893, the father released his power of appointment to the intent that the settled property might become vested in the daughter as in default of appointment. In December, 1893, the father and daughter mortgaged their interests for £10,000, which was paid to the father and applied by him for his own purposes. The father subsequently became bankrupt, and the trustees, at his request, and with the consent of his trustee in bankruptcy, and at the request of the daughter, and with the concurrence of the mortgagee, sold the property for £16,500, which sum was paid to the trustees. The question arising how this fund ought to be dealt with, the trustees took out a summons to determine whether they could or ought properly to distribute the proceeds of sale as the daughter, the trustee in bankruptcy, and the mortgagee might direct. The trustees contended that, notwithstanding *Smith* v. *Houblon* (26 Beav. 482, 8 W. R. Ch. Dig. 53), *Re Little, Harrison* v. *Harrison* (37 W. R. 289, 40 Ch. D. 418), and *Re Radcliffe, Radcliffe* v. *Bewes* (40 W. R. 323; 1892, 1 Ch. 227), it was doubtful whether the doctrine as to fraudulent appointments did not apply to releases. If the daughter had taken by appointment in this case, such appointment would have been clearly bad, as being made directly for the appointor's benefit. The appointor had no right corruptly to release his power of appointing a direct interest to the daughter's issue. The power was fiduciary, and could not be released at all: *Re Eyre, Eyre* v. *Eyre* (32 W. R. Dig. 148), *Saul* v. *Pattinson* (34 W. R. 561).

CHITTY, J., said the objection of the trustees was based on the fact that the father obtained a benefit by releasing the power. It was contended that a release was subject to the same rules as an appointment. It was well settled that a power of this class could be released: *Smith* v. *Houblon*. In that case the father had a power of appointment among children over a fund which, in default of appointment, was limited to them equally. Being beneficially entitled in default of appointment to one-third of the fund as representative of a deceased child, he assigned that one-third share to his mortgagees and released his power. It was held that this power was effectually released. Now, the very same objection arose in that case as was suggested here—viz., that the person releasing acquired a benefit. If the fraudulent appointment rules applied to releases, that case was wrongly decided. But the point was considered in *Re Radcliffe*, in which case the Court of Appeal followed *Smith* v. *Houblon*, and rejected *Cunningham* v. *Thurlow* (1 R. & M. 436). In *Re Radcliffe* the father, who executed the release, was entitled as administrator to the interest of a deceased son. It appeared that, though a point was mentioned as to the father's life interest and the son's reversion being held by the father in different rights, in point of fact there were no substantial debts. It was plain on the facts of *Re Radcliffe* that the father in executing the release was augmenting the beneficial interest which he already took under the settlement. That case appeared by itself a sufficient authority to justify, or more properly speaking to bind, his lordship in holding that the release of a power was not invalidated by the fact of a benefit resulting to the person releasing. If it was necessary for his lordship to express a broader opinion, it appeared to him that there was a fallacy in applying the principle of fraudulent appointments to releases. The donee of a power like this was under no duty to exercise it. There was no fiduciary relation between him and the objects of the power, except that if he exercised the power he must exercise it honestly for the benefit of those objects. His lordship could not find any ground for applying that doctrine to the release of a power. Two cases—viz., *Saul* v. *Pattinson* and *Re Eyre, Eyre* v. *Eyre*, were cited to shew that the release could not stand. But in each of those cases the power was coupled with a duty, and was part of the trust, so that the trustees could not get rid of it. His lordship had nothing to say about those decisions, except to observe that they had no application to the present case. The question would therefore be answered in the affirmative.—COUNSEL, *Farwell*, Q.C., and *Dauney; Byrne*, Q.C., and *R. F. Norton; C. E. E. Jenkins*. SOLICITORS, *Street, Poynder, & Whatley; Sazton & Son; Trinder & Capron*.

[Reported by G. ROWLAND ALSTON, Barrister-at-Law.]

Re **OCOCK, PALMER** *v.* **ANDERSON**—North, J., 16th January.

REAL ESTATE—UNNECESSARY SALE—CONVERSION.

This was an adjourned summons to decide questions arising in the administration of the estate of John Ocock, deceased. By his will, dated the 17th of June, 1843, after bequeathing certain legacies, the testator charged his lands at West Monkton with the payment of £700 and £800, which he had settled upon his marriage, and with the payment of the sums thereinafter bequeathed to his daughters Grace and Caroline, and to his grandson John Ratcliffe Ocock, in aid of his personal estate; and, after bequeathing £500 to Grace, the testator devised his estate at West Monkton and all the residue of his estate to S. Walter and R. Sharland upon trust to let the hereditaments and convert the personal estate, and stand possessed of two sums of £700 upon trust for Grace and her children and J. R. Ocock respectively, and stand possessed of the residue for the sole use and benefit of his daughters Mary Ann, Jane, and Caroline during their lives, and from and after the decease of his said daughters, upon trust to release and convey such part thereof as should consist of real estate between the issue of his daughters Mary Ann, Jane, and Caroline, in equal shares. The testator died on the 12th of January, 1844, and his will was proved by W. Palmer and S. Walter. The payment of the legacies and funeral and testamentary expenses exhausted the whole residuary personal estate of the testator, and ultimately his estate consisted of the West Monkton estate charged with £900. On the 16th of June, 1874, the surviving executor sold the West Monkton estate for £11,430, although the testator by his will directed, in giving a power of sale of his real and personal estate, that the West Monkton estate should not be sold unless it was absolutely necessary to do so. It was contended that to sell an estate worth £11,430 to realize a sum of £900 was unnecessary, and not authorized by the power (Sugden on Powers, 8th ed., p. 851) and that if the estate was wrongfully sold no conversion was effected.

NORTH, J., held that the trustees were not bound to sell only so much of the West Monkton estate as would realize the £900 charged upon it: that although they might have raised the £900 by mortgage, yet that they could not be compelled to adopt that course, and that circumstances might have existed which rendered it expedient or necessary to sell the whole property in one lot.—COUNSEL, *Micklem; A. St. John Clerke; P. Stanley Oswald*. SOLICITORS, *Anderson & Sons*.

[Reported by G. B. HAMILTON, Barrister-at-Law.]

LOCK *v.* **THE QUEENSLAND INVESTMENT AND LAND MORTGAGE CO.**—Stirling, J., 14th January.

COMPANY—ARTICLES OF ASSOCIATION—SUM PAID ON SHARES IN ADVANCE OF CALLS—INTEREST THEREON PAYABLE OUT OF CAPITAL.

This was a motion by the plaintiff, on behalf of himself and other shareholders and debenture-holders, to restrain the defendant company from making certain payments, by way of interest on calls paid in advance,

except out of net profits, under the following circumstances. The company was formed in 1878, and the objects thereof were the investment and loaning of money in Queensland. The original capital of the company was £2,000,000, but this was subsequently reduced, and now consisted of 164,992 preferred shares of £1 10s. each, fully paid, and 164,992 ordinary shares of £7 each, upon which only £1 had been paid. 20,000 of these latter shares, however, had been fully paid up by their respective holders, the said payment of £6 per share being a payment in advance of calls. In the year 1895 no profits were made by the company, the year's working resulting in a loss, but nevertheless the directors paid interest at the rate of £6 per cent. per annum to the holders of the 20,000 ordinary shares upon the amounts paid by them in advance of calls. By this motion it was sought to restrain any such further payments of interest except out of net profits. The memorandum of association of the company contained no provisions bearing upon the question of calls paid in advance, but by article 40 of the articles of association liberty was given to the directors, from time to time, as they thought fit, to receive payment from any shareholder of the whole or any part of the amount remaining unpaid on any shares held by him upon such terms in all respects as the board might determine. Other articles of association material for the purposes of this report were: "Article 150.—All dividends on shares shall be declared by general meeting. No dividend shall be made except out of the net profits of the company, either for the year, or remaining over from previous years in some reserve fund or otherwise, but the directors may, if they see fit to do so, pay out of the capital of the company interest on sums paid up on shares in advance of calls." "Article 154.—If a larger amount be paid up on some shares than on others of the same class, the dividend on the shares of that class shall be paid in proportion to the amount paid up on each share, except in so far as all or some part of the excess shall have been received by the board on the terms of paying interest thereon, in which case the part bearing interest shall not be reckoned for the purposes of dividend." "Article 156.—The directors shall deduct from the dividends payable to any member all such sums of money as may be due from him to the company, on account of calls or otherwise." "Article 158.—Unpaid dividends and interest on shares shall never bear interest as against the company."

STIRLING, J., stated the facts as above set out, and continued:—It is not contended that the arrangements entered into between the company and the shareholders who had paid calls in advance were made otherwise than in good faith; but it is said that it is beyond the power of the company, and consequently illegal, to pay the interest on money so paid in advance of calls out of capital, and the question I have to decide is whether such payments of interest is within the powers of the company. The same question was answered in the affirmative by the courts in Ireland in the year 1883 in the case of *Dale* v. *Martin* (9 L. R. (Ir.) 498, 11 *ibid.* 371). In that case two points were decided—*i.e.*, (1) that the word "interest" in clause 7 of table A of the Companies Act, 1862, does not mean "dividend," and (2) that interest on money paid in advance of calls constitutes a legal debt payable out of any assets of the company, including capital. The defendant company is not governed by table A; but in the clauses of the articles to which I have referred the word "interest" does not, in my opinion, mean the same thing as "dividend," with which, in articles 150 and 154, it is contrasted. There is no English decision which directly conflicts with *Dale* v. *Martin*. The nearest cases on the point are *Re Sharpe* (1892, 1 Ch. 154; 40 W. R. 241) and *Re Exchange Drapery Co.* (38 Ch. D. 171, 36 W. R. 444). In *Re Sharpe* interest was by the articles made payable not only on money paid in advance of calls, but also on all money paid on shares, which is a totally different thing. In the case of *The Exchange Drapery Co.*, which was decided in 1880, it was held that a stipulation for the payment of interest on what was equivalent to money paid in advances of calls was valued as between the shareholders of the company, and must be given effect to in a winding up, after outside shareholders had been paid in full. In that case Kay, L.J., expressed a doubt whether such interest could be proved for in competition with and as against ordinary creditors. Now, it is urged in the present case, on behalf of the plaintiffs, that the payment of interest amounts to a return of capital to the shareholders, and is contrary to the principles laid down by the Court of Appeal in England and the House of Lords in *Re Almada and Tirito Co.* (38 Ch. D. 415, 36 W. R. 593), *Trevor* v. *Whitworth* (12 A. C. 409, 36 W. R. 145), *Ooregum Gold Mining Co.* v. *Roper* (1892, A. C. 125); but this argument fails if the decision of the Irish courts that the interest constitutes a valid debt of the company is well founded, and the plaintiffs can only succeed by establishing that the interest did not constitute such a debt. It is not necessary for me to say what my opinion would be on this point if the matter were *res integra*, for I have come to the conclusion that it is my duty, as a judge of first instance, to follow the decision of the Irish Court of Appeal in *Dale* v. *Martin*. That judgment was delivered in 1883, and although not binding upon me, it is nevertheless a weighty authority in favour of the defendant company. It is twice referred to and the effect of it stated in the last edition (1889) of Lindley, L.J.'s book on the Law of Companies (pp. 321 and 989), and it has therefore become known in this country, and I cannot doubt that it has been acted upon here. Lastly, I desire to refer to the language of Lord Macnaghten in the recent case of *Newton* v. *The Debenture-holders of the Anglo-Australian Investment Co.* (1895 A. C. 244, 43 W. R. 401) before the Privy Council, where he alludes to the importance and desirability of maintaining uniformity of practice in the administration of company law. The decision in *Martin* v. *Dale* has fixed the practice in Ireland, and it is well known here. Therefore I do not think I ought to depart from it. Motion refused. — COUNSEL, *Millar*, Q.C., and *Brodie Cooper*; *Graham Hastings*, Q.C., and *C. E. Jenkins*. SOLICITORS, *Ashurst, Morris Crisp, & Co.*; *Trinder & Capron*.

[Reported by ARTHUR MORTON, Barrister-at-Law.]

Winding-up Cases.

MID-KENT FRUIT FACTORY (LIM.)—Vaughan Williams, J., 17th January.

COMPANY—WINDING UP—SET OFF—MONEY HELD ON A BAILMENT—MUTUAL DEALINGS—BANKRUPTCY ACT, 1883 (46 & 47 VICT. c. 52), s. 38—JUDICATURE ACT, 1875 (38 & 39 VICT. c. 77), s. 10.

This was a summons which raised a question in the winding up of the company, which was being wound up under supervision, as to the right of former solicitors of the company to set off moneys of the company in their hands against costs due from the company to the solicitors and incurred prior to the winding up. The moneys of the company in the hands of the solicitors consisted of the balance of moneys which had been paid by the company to the solicitors for the purpose of settling certain claims. It did not appear that any account had been rendered to the company, though the solicitors themselves kept an account in their books, shewing the various receipts and payments. In these circumstances it was contended by the liquidator that the money was given to the solicitors for a specific purpose, and that there could be no set-off.

VAUGHAN WILLIAMS, J., held that a set-off could not be allowed. In the course of his judgment his lordship said that the summons was raised in a very convenient form—*i.e.*, on an agreed statement of facts, the substance of which was that certain sums had been deposited by the company with its solicitors for a specific purpose, and it was not denied that so long as they were retained by the solicitors for that purpose there was no right on the solicitors' part to any set-off, but it was said that before the date of the winding up the purpose for which the moneys had been deposited had failed—*i.e.*, the moneys had been applied as far as they could be. That is, the judgment creditors of the company had agreed to accept a composition on their debt, the composition and the costs had been paid, and there was no purpose to which the balance remaining in the solicitors' hands could be applied. It remained in the solicitors' hands as a debt due to the company, and the liquidator was now claiming payment of it. The solicitors said they were entitled to set it off against their costs, and his lordship agreed with them to the extent that if it could be shewn that the moneys in question remained in the hands of the solicitors with the knowledge and consent of the company after the judgment creditors had been paid their composition, the solicitors would be entitled to set off. It would be a mere debt due to the company from their solicitors. But it was denied that it ever did so remain in the hands of the solicitors of the company. *Primâ facie* the moneys had been paid for a specific purpose, and *primâ facie* they would be held for that specific purpose, and when that purpose had been satisfied the solicitors would have to return the balance to the company. The onus was therefore on the solicitors to show consent by the company to their retaining the moneys in question, and his lordship failed to find evidence of such consent. There was nothing to shew that the solicitors ever communicated to the company the fact of their having a balance in their hands, or that they rendered any account to the company before the company went into liquidation. Nothing, therefore, had happened to change the purpose for which the money had originally been paid and no set-off could therefore be allowed. That was sufficient to decide the present case, but he wished to say a word on the mutual credit section in the Bankruptcy Act. The law had been modified by the insertion of the word mutual "dealings" in the later Act. Many matters now fell within the section which formerly did not, but the necessity for mutuality had not ceased. At one time there had to be mutual debts; then it was held that mutual transactions resulting in debts would be sufficient, and then mutual transactions which would probably result in debts. Finally came the Bankruptcy Act, 1883, which (section 38) included all "mutual dealings" between the bankrupt and others, but mutuality must always appear. *Palmer* v. *Day* (44 W. R. 14; 1895, 2 Q. B. D. 618) had been cited to shew that no mutuality was necessary, and that every provable debt in bankruptcy fell within the section. His lordship was of opinion that *Palmer* v. *Day* did not decide that. The Lord Chief Justice said: "The section, however, in its present shape has been held applicable to all demands provable in bankruptcy and so as to include claims as well in respect of debts as of damages, liquidated or unliquidated, provided they arise out of contract." The Lord Chief Justice clearly limited the operation of the section. The present claim did not arise out of contract at all. It was a claim to retain moneys paid to the solicitors. It had been said that the section covered claims for costs, but in the case of *Jack* v. *Kipping* (30 W. R. 441, 9 Q. B. D. 113) the claim for costs was only allowed to come within the section on the ground that the claim of the trustee being for the price of goods, the misrepresentation by the vendor leading to the purchase was, as between vendor and purchaser, a "mutual dealing" within the section. In the present case no set-off could be allowed, because the money was received under a contract to be applied for a specific purpose, the contract was never determined, and the company never consented to the money being applied to any other purpose.—COUNSEL, *Micklem*; *Jenkins*. SOLICITORS, *Waterhouse, Winterbotham, Harrison, & Harper*; *Saunders, Hawksford, & Bennett*.

[Reported by V. DE S. FOWKE, Barrister-at-Law.]

High Court—Queen's Bench Division.

HODDINOTT, SURVEYOR OF TAXES (Appellants) v. THE HOME AND COLONIAL STORES (LIM.) (Respondents)—14th and 15th January.

INHABITED HOUSE DUTY—TENANT DIVIDES PREMISES INTO TWO SEPARATE

TENEMENTS, AND LETS ONE FOR RESIDENCE—CLAIMS EXEMPTION AS TO BUSINESS PORTION—48 GEO. 3, c. 55, SCHEDULE B, RR. 6 and 14—41 & 42 VICT. c. 15, s. 13 (1) and (2).

This was an appeal brought by the surveyor of taxes for the Finsbury Division of the County of Middlesex, against a decision of the Commissioners for General Purposes for that district. The material facts were as follow. John F. Hurse, an inspector of the respondent company, appealed to the Commissioners for Income Tax and Inhabited House Duty against an assessment to inhabited house duty for the year ending the 5th of April, 1895, in respect of certain premises of the company, No. 152, Stroud-green-road. The amount of the assessment was £100 at 6d. in the £, and was made under 14 & 15 Vict. c. 36. The Home and Colonial Stores (Limited) are a company, with a registered office at No. 114, Paul-street, Finsbury, having branch establishments at various places in London and the provinces. No. 152, Stroud-green-road, consists of a shop and parlour on the ground floor, with a side door and passage from the street and two floors over. The respondents when they took these premises in July, 1892, for the term of twenty-one years, had them divided, before they took possession, into two portions by puting up a matchboard partition and barring and screwing up two doors so as to cut off entirely the residential part of the house from the shop and parlour. That portion divided off for residence they sublet to a Mr. Hawke, who was in no way connected with the company, at a weekly rental of 15s., which included all rates and taxes. The other part of the house the company retained for their own use, occupying it in the daytime only, and then solely for the purposes of their business. Each party had thus an entirely separate tenement, there being no internal communication or access between the two portions of the house, which had each a separate entrance from the street and separate sanitary arrangements. The respondents, considering that they were not liable to pay inhabited house duty on the whole of these premises, but only on the residential portion of them, appealed to the commissioners. The surveyor of taxes contended (*a*) that as the whole of the premises were held on lease by the respondents, who were rated to the poor as occupiers of the whole, and they only sublet a portion of such premises, they were liable to inhabited house duty as occupiers of the whole premises, and (*b*) that the barring and screwing up of the doors by which internal communication between the shop and house was formerly obtained did not constitute in law a structural separation or division. The commissioners considered the facts proved to their satisfaction and reduced the assessment to £32 at 3d. in the £, thus holding the respondents to be liable for duty on the residential portion of the premises only, and discharged the remainder of the assessment. At the request of the surveyor of taxes they stated a case. The Attorney-General, on behalf of the appellant, contended that the house was one property, and was neither "divided into nor let in different tenements" within the meaning of 41 & 42 Vict. c. 15, s. 13 (1). Under that section the respondents brought their claim, which being inapplicable, the decision of the commissioners appealed from was wrong. Moreover, there was no "letting." The respondents, though landlord to their sub-tenant, themselves occupied part of the premises. Nor was it a case of "a house divided into different tenements let to two or more persons" within the meaning of 48 Geo. 3, c. 55, schedule B, rr. 6 and 14, for the shop was not a "tenement" within section 13 (2) of 41 & 42 Vict. c. 15. Counsel for the respondents contended that whether the structural dividing in this case was sufficient to satisfy the statute or not was a question of fact. It had been found by the commissioners as a fact that there was a physical and *bonâ fide* dividing of the premises, and that point of evidence could not again be gone into. The premises being "divided into and let in two different" and distinct tenements within the meaning of section 13 of the Customs and Inland Revenue Act, 1878, the respondents were entitled to relief from assessment given by that section in respect of any such tenement or tenements as were occupied solely for the purposes of trade or profession. The value, therefore, of the shop and parlour ought not to be included in the assessment made of the premises for the purposes of inhabited house duty. *Cur. adv. vult.*

WRIGHT, J., after referring to the facts, said he considered that rule 14 of schedule B of 48 Geo. 3, c. 55, had no application in the present case. It was rule 6 of the same schedule that imposed the liability to pay inhabited house duty on the respondents. That rule directed that "where any house should be let in different storeys, tenements, lodgings, or landings, and should be inhabited by two or more persons or families, it should nevertheless be subject to, and should in like manner be charged with, the same duty as if such house or tenement was inhabited by one person or family only." For the purposes of assessment the company "inhabited" the premises, and in his opinion rule 3, and not rule 6, of schedule B applied. Then come the question whether the barring and screwing up of the doors by which communication was obtained between the shop and house constituted a sufficient separation or division between the two tenements to satisfy the statute. Had it been necessary to decide that question, he thought that on that point he should have decided in favour of the respondents, since he agreed with the views on this subject expressed by Hawkins, J., in the case of *Chapman* v. *The Royal Bank of Scotland* (7 Q. B. D. 136, 1 T. C. 363, 29 W. R. Dig. 103. It was difficult to decide what was the precise meaning of section 13 of 41 & 42 Vict. c. 15, which gave exemption to business premises. That section provided that "where any house being one property should be divided into and let in different tenements, and any of such tenements were occupied solely for the purposes of any trade or business by which the occupier sought a livelihood or profit or were unoccupied, the person chargeable could, on giving proper notice, obtain a remission of the tax." No doubt that section must be construed literally, and was meant to apply only to a case where the whole house was let out in tenements. In the present case the house was not let to different tenants by the superior landlord; it was let as one tenement to one tenant. The exemption could not apply to that letting; and it could not apply to the sub-letting, because the lessee had not tried to let the shop at all. He was therefore of opinion that the appeal should be allowed.

KENNEDY, J., concurred. He declined to express any opinion as to whether the dividing was such a structural division of the house as made it two tenements within the meaning of the Act. Assuming, however, that the respondents were correct in their contention, he did not think that either rule 6 of schedule B or section 13 of the Customs and Inland Revenue Act, 1878, applied. In his opinion that exemption conferred in respect of business premises was intended to extend only to the case of a person who let the whole of a house in separate tenements, and did not apply where the landlord occupied part of the premises for his own business or trade use. The shop and parlour retained by the company could not be considered as a separate tenement "divided and let off" for business purposes within the meaning of the statute. Judgment was therefore entered for the Crown.—COUNSEL, *Sir R. E. Webster*, A.G., and *Danckwerts*; *R. M. Bray* and *A. Clarke Williams*. SOLICITORS, *The Solicitor of Inland Revenue*; *Slaughter & May*.

[Reported by ERSKINE REID, Barrister-at-Law.]

HUNTINGTON *v.* **COMMISSIONERS OF INLAND REVENUE**—15th and 16th January.

INLAND REVENUE—STAMP ACT—MORTGAGE DEED—CONVEYANCE BY ORDER OF COURT—FORECLOSURE DECREE—"CONVEYANCE OR TRANSFER ON SALE"—STAMP ACT, 1891 (54 & 55 VICT. c. 39), ss. 54 AND 57.

This was an appeal on a case stated from a decision of the Commissioners of Inland Revenue that a deed of conveyance from a mortgagor, executed by him in pursuance of an order of the Court of Chancery contained in, and forming part of, a foreclosure decree, was a conveyance on sale within the Stamp Act, 1891. The instrument was dated the 26th of March, 1895, and was made between A. F. KNOX and W. E. Taylor of the first part, J. Thomson of the second part, and J. Huntington of the third part, and was a conveyance to the said J. Huntington of certain property, for which he was a mortgagee, freed and discharged from all right or equity of redemption. The instrument recited that the property had, on the 30th of September, 1890, been mortgaged by the said J. Thomson to the said Knox and Taylor to secure the sum of £1,000 and interest, that the said sum and interest had been paid off and the title deeds returned, but that no reconveyance of the property had been executed, and that on the 26th of June, 1893, the title deeds were deposited by J. Thomson with J. Huntington by way of equitable mortgage to secure the sum of £1,680 and interest thereon. The instrument also recited a judgment of the Chancery Division of the 14th of June, 1894, whereby it was declared that J. Huntington was a mortgagee of the property, and it was ordered that an account should be taken of the amount due to him, and it was declared that if default were made in payment within six months after the district registrar's certificate, the said J. Huntington would be entitled to the property free from all equity of redemption and to have an absolute conveyance thereof. It was also recited that on the 29th of June, 1894, the said registrar certified that there was due to J. Huntington the sum of £1,784 13s. 11d., which would amount on the 29th of December to £1,825 9s. 5d; that default had been made in payment of such sum; and that on the 16th of February, 1895, the court ordered that J. Thomson should stand foreclosed from all equity of redemption in the property, and should execute a conveyance of it to J. Huntington. Neither of the said two orders of court had been stamped under the Stamp Act, 1891. The commissioners were of opinion that, as the property was ordered to be conveyed by reason of the non-payment of the debt, the property was conveyed to J. Huntington in consideration of such debt, within the meaning of section 54 of the Stamp Act, 1891, and that by reason of such section the instrument was a conveyance on sale within section 54 chargeable with *ad valorem* duty under the head "Conveyance or Transfer on Sale," and that the said sum of £1,825 9s. 5d. must by section 57 be deemed to be the consideration in respect whereof the *ad valorem* duty was chargeable. The commissioners assessed the instrument accordingly, and it was so stamped. J. Huntington, being dissatisfied with such assessment, obtained a case stated. The question for the court was whether the instrument was chargeable in accordance with such assessment, and, if not, with what duty.

THE COURT (WRIGHT and KENNEDY, JJ.) gave judgment for the Crown.

WRIGHT, J.—This was a case of some difficulty, but he had come to the conclusion that judgment must be given for the Crown. The question for the court to decide was whether this instrument was a "conveyance on sale" within section 54 of the Stamp Act, 1891, and, if so, what was the amount of duty that ought to be paid. Section 54 of the Stamp Act, 1891 (54 & 55 Vict. c. 39), enacted that "for the purposes of this Act the expression 'conveyance on sale' includes every instrument and every decree or order of any court or of any commissioners whereby any property, or any estate or interest in any property, upon the sale thereof is transferred to or vested in a purchaser or any other person on his behalf or by his direction." The property in this case was transferred to the appellant by this instrument, and the question was whether such instrument transferred the property "upon sale thereof." He was of opinion that the instrument was a transfer "upon the sale thereof." The contract of mortgage was an assignment of property for valuable consideration, namely, the money advanced on the equitable mortgage. It was not any the less a sale because carried out under an order of the court; the conveyance was a necessary part of the order of the court, and what had been only a security was made an absolute security. The measure of the duty chargeable would not necessarily be on the full amount of the debt, and in any case ought not to be on an amount greater than the value of the property

KENNEDY, J., concurred. He thought that, in view of the judgment of Lord Selborne in *Heath* v. *Pugh* (29 W. R. 904, 6 Q. B. D. 345), it would not be correct to say that the conveyance directed by the court was not a conveyance "upon the sale." Judgment must therefore be entered for the Crown. Appeal dismissed.—COUNSEL, *J. E. Bankes; Sir R. Webster*, Q.C., A.G., and *Danckwerts*. SOLICITORS, *Norris, Allens, & Chapman; Solicitor to Inland Revenue*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

Re **F. R. GALWEY**, *Ex parte* **F. E. GALWEY**—18th January.

EXTRADITION—RECEIVING STOLEN PROPERTY—DELIVERY UP OF BRITISH SUBJECT—TREATY WITH BELGIUM—EXTRADITION ACT, 1870 (33 & 34 VICT. c. 52), s. 2.

In this case a rule *nisi* had been obtained for a writ of *habeas corpus*, in respect of F. R. Galwey, who had been committed to prison by the magistrate at Bow-street for extradition to Belgium, on the charge of receiving valuable securities, knowing them to have been stolen, within the jurisdiction of the Belgian Government. From the facts sworn to in the prisoner's affidavit it appeared that he was a British subject. He was born in Belgium in 1846 of an English father, but was never naturalized as a Belgian subject, and he had resided in England since 1876, and for the purposes of this case it was taken that he was a British subject. In 1872 a Treaty was entered into between England and Belgium, by which it was agreed that the contracting parties should deliver certain criminals, except as regards Great Britain any British subject of her Britannic Majesty. By the Treaty of 1876 that of 1872 was modified, and in 1887 the following words were substituted for those contained in the Treaty of 1872: "In no case shall the high contracting parties be bound to deliver their own subjects either native or naturalized." The Crown now shewed cause against the rule.

THE COURT (Lord RUSSELL OF KILLOWEN, C.J., and WRIGHT and KENNEDY, JJ.) were of opinion that the rule should be discharged.

Lord RUSSELL OF KILLOWEN, C.J.—It was assumed for the purposes of argument that the offence for which the prisoner was retained was within the Treaty and statute; also it was assumed that he was a British subject; and further that his extradition had been demanded by the Belgian Government. The question turned on the Extradition Act of 1870 (33 & 34 Vict. c. 52). By section 2 of that Act it was provided that where an arrangement had been made with any foreign State with respect to the surrender to such State of any fugitive criminals, her Majesty may by Order in Council direct that the Act shall apply in the case of such foreign State, and may by the same or any subsequent order limit the operation of the order, and render the operation thereof subject to such conditions, exceptions, and qualifications as may be deemed expedient. In 1872 a Treaty was entered into between England and Belgium for the extradition of certain criminals, but Great Britain was exempted from delivering up British subjects of her Majesty. In 1887 occurred the case of *The Queen* v. *Wilson* (3 Q. B. D. 42), in which it was held that a Treaty entered into between England and the Swiss Government, under the Extradition Act of 1870, under which Treaty it was provided that neither of the contracting parties should deliver up their own subjects, must be taken to be incorporated with and to limit the operation of the Act, and that therefore no British subject in this country could be delivered up to the Swiss Government. If the Treaty of 1872 in the present case stood in that position, the court in this case would not be authorized to grant extradition. In 1887, however, that Treaty was modified, and in the place of the words excluding British subjects from being delivered up by this country, were substituted the words, "In no case shall the high contracting parties be bound to deliver their own subjects, either native or naturalized." That must be taken to mean that the contracting parties may do so. It seemed, therefore, that the prisoner was liable to be handed over. The Secretary of State had signified to the magistrate that the prisoner's extradition had been demanded and required him to issue his warrant, and the magistrate had acted within his jurisdiction in committing the prisoner. Moreover, the law officers of the Government were present in court, and expressed a wish that the extradition should be effected. Under these circumstances the rule should be discharged.

WRIGHT and KENNEDY, JJ., concurred. Rule discharged.—COUNSEL, *Sir R. Webster*, Q.C., A.G., *Sir R. Finlay*, Q.C., S.G., and *Sutton*; *G. Spencer Bower* and *F. Farrant*. SOLICITORS, *Solicitor to the Treasury; Joseph Davis*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

THE GOVERNING BODY OF CHARTERHOUSE SCHOOL (Appellants) v. **W. GAYLER, SURVEYOR OF TAXES** (Respondent)—16th and 17th January.

INLAND REVENUE—INHABITED HOUSE DUTY—HEAD MASTER'S HOUSE—SCHOOL BUILDINGS—48 GEO. 3, c. 55—14 & 15 VICT. c. 36.

This was an appeal on a case stated under 43 & 44 Vict. c. 19, from a decision of the General Commissioners for the Division of Godalming, in the county of Surrey, who confirmed an assessment for inhabited house duty made upon the governing body in respect of certain of the buildings at Godalming known as Charterhouse School. The case stated the following facts. The list of buildings which formed the subject of the assessment are as follows: The residence of the head master, which comprised the private residence of himself and his family, and boarding accommodation for about sixty boys (under the school statutes the head master is bound to reside there, but does not pay rent, nor is he liable for repairs); two houses, occupied by two assistant masters, for which they pay rent, and in which boys are boarded (these houses adjoin each other, but there are no doors or openings of communication between them); the chapel, large hall, library, class-rooms, laundry, science rooms, museum, theatre, carpenter's shop, drawing school, sanatoriums, swimming bath, racquet courts, lodges, and some other small buildings and stabling. All these buildings were comprised in the said assessment, and are within the grounds originally acquired for the school under the Public Schools Act, 1868. There are eight other masters' houses, in which boys belonging to the school are boarded; but these houses are outside the school grounds, and do not form part of the assessment in question. The appellants contended that the head master's house and the two assistant masters' houses were separate inhabited dwelling-houses, and that they only were separately and distinctly liable to the duty. The appellants relied upon the 14th schedule, "B," 48 Geo. 3, c. 55, submitting that the masters' dwelling-houses were distinct properties, and that each of the masters was an occupier within the meaning of that rule, and of the Act 14 & 15 Vict. c. 36, and therefore the proper person to be charged. The respondent contended that the governors of the school were the occupiers, the masters being in the position of servants only, and placed in the houses for the purpose of carrying on the business of the school, and that the whole of the premises included in the charge were within one curtilage, and used in conjunction with the residential portion. The commissioners decided that the assessment was properly made in one sum in respect of the whole of the buildings, and confirmed the charge.

THE COURT (WRIGHT and KENNEDY, JJ.) were of opinion that the appeal of the Governing Body of Charterhouse School should be allowed.

WRIGHT, J., in giving judgment, said that he had had some doubt in this case, but he had come to the conclusion that the head master must be taken to be himself in occupation of the house, notwithstanding the fact that he neither paid rent nor did repairs. He was of opinion that the head master was assessable with inhabited house duty, on the ground that he and his family resided in the house, and took in and kept boys as boarders, and, in fact, kept a boarding-house. This would also equally apply to the other two houses within the school grounds which were occupied by the assistant masters and their boarders. As regards the other buildings, such as the chapel, library, class-rooms, swimming bath, and racquet court, he was of opinion that they were not in any way so inhabited as to render them liable to be assessed as inhabited dwelling-houses.

KENNEDY, J., concurred. Appeal allowed.—COUNSEL, *Cohen*, Q.C., and *Lewis Coward*; *Sir R. Finlay*, Q.C., S.G., *Danckwerts*, and *Lord Robert Cecil*. SOLICITORS, *Lee, Bolton, & Lee; Solicitor of Inland Revenue*.

[Reported by E. G. STILLWELL, Barrister-at-Law.]

ATTORNEY-GENERAL v. **MANDER AND ANOTHER**—17th January.

INLAND REVENUE—SUCCESSION DUTY—FREEHOLD PREMISES—INCREASED VALUE AT DETERMINATION OF LEASES OF PREMISES—INTEREST OF SUCCESSOR—SUCCESSION DUTY ACT (16 & 17 VICT. c. 51), ss. 20 AND 21.

This was an information at the suit of the Attorney-General against Charles T. Mander and Samuel T. Mander, to recover succession duty under the following circumstances. J. J. Martin, who died in August, 1873, by his will devised two freehold premises in the county of Middlesex, one in Oxford-street and the other in Poland-street, to his nephew George E. Martin. At the testator's death the premises in Oxford-street were let on a lease for a term of years expiring on the 25th of December, 1889, to the defendants, and the premises in Poland-street were let on a lease, also expiring on the 25th of December, 1889, to W. H. Gregg. The said G. E. Martin in 1877 passed the usual succession duty accounts under the will of J. J. Martin, and paid duty in respect of the said two houses, which was assessed on the then present rental thereof as reserved by the said leases. In June, 1888, both the said houses were bought by the defendants. The said leases expired on the 25th of December, 1889, and the defendants then became entitled in possession to the full enjoyment or value of the said houses. The annual value of the said houses was at the end of the said leases considerably greater than the rents reserved by the said leases. Under the foregoing circumstances, and having regard to sections 20 and 21 of the Succession Duty Act (16 & 17 Vict. c. 51), the Commissioners of Inland Revenue considered that duty became payable on the 25th of December, 1889, by the defendants in respect of the increased value accruing to them upon the determination of the said leases, as an annuity during the residue of the lives of the defendants equal to the increase of annual value. Application was duly made on behalf of the commissioners to the defendants for payment of such duty; but they refused to pay, contending that no such duty was payable. The Attorney-General asked for a declaration that such duty had become payable, and that the increased value be considered to be of the value of an annuity equal to the difference between the annual value of the said property on the 25th of December, 1889, and the rents reserved by the said leases, such annuity being payable from the 25th of December, 1889, during the residue of the lives of the defendants. The defendants denied that any succession duty ever became payable in respect of the said premises, save what was paid in 1877; that no increased value accrued to them in 1889 in respect of the premises in Oxford-street, as they were already entitled to both the lease and reversion; and that if any increased duty ever became payable, the same would be on the footing of an annuity on the life of G. E. Martin, and not on the lives of the defendants.

THE COURT (WRIGHT and KENNEDY, JJ.) were of opinion that the contention of the defendants could not succeed. As regards section 15 of 16 & 17 Vict. c. 51, on which the Attorney-General in his argument relied, they thought it did not apply at all in this case. The defendants, however, were liable to pay succession duty on the determination of the leases on the increased value, but only by virtue of sections 20 & 21 of that Act. There would therefore be judgment for the Crown. As regards

the case of *Solicitor-General* v. *Law Reversionary Interest Society* (21 W. R. 854, L. R. 8 Exch. 233) which had been referred to, the court desired to say that they did not in any way differ from what had been said in that case. Judgment for the Crown.—Counsel, *Sir R. Webster*, Q.C., A.G., and *Vaughan Hawkins*; *Asquith*, Q.C., and *Gatey*. Solicitors, *Solicitor to Inland Revenue*; *Ellis, Munday, & Clarke*.

[Reported by E. G. Stillwell, Barrister-at-Law.]

THE COMMITTEE OF LONDON CLEARING BANKERS (Appellants) *v.* **THE COMMISSIONERS OF INLAND REVENUE** (Respondents)—15th January.

Inland Revenue—Stamp Duty—Transfer Orders on Bankers—Bills of Exchange—Stamp Act, 1891 (54 & 55 Vict. c. 39).

Case stated by the Commissioners of Inland Revenue pursuant to section 13 of the Stamp Act, 1891. The facts of the case are as follow. On the 25th of October, 1894, two instruments were presented on behalf of the appellants to the respondents under the provisions of section 12 of the Stamp Act, 1891, for the opinion of the commissioners as to the stamp duty (if any) with which the said instruments were respectively chargeable. Instrument No. 1 was in the following form: "To the cashiers of the Bank of England. Transfer from our account to the account of the Commissioners of Customs Two hundred and twenty-five pounds 16s. 7d. £225 16s. 7d. o/a Barclay, Bevan, Tritton, Ransom, Bouverie, & Co." Instrument No. 2 was as follows: "To the cashiers of the Bank of England. Transfer from our account to the account of the Commissioners of Customs Five pounds 11s. 11d. £5 11s. 11d. o/a Barclay, Bevan, Tritton, Ransom, Bouverie, & Co." This instrument was crossed "Bank of England." Instrument No. 1 was a transfer of Messrs. Barclay & Co. from their account with the Bank of England to the account of the Commissioners of Customs with the Bank of England, and this order was handed by Messrs. Barclay & Co. to a customer in exchange for his cheque on them for the amount of customs duty on goods requiring to be cleared at the Custom House, and was handed by the customer to the Commissioners of Customs, by whom it was delivered to the Bank of England. Instrument No. 2 was a similar transfer order, which was delivered by Messrs. Barclay & Co. to an officer of customs in exchange for their customer's cheque on them for the same sum, being also the amount of customs duty on goods requiring to be cleared, and this order was delivered by the Commissioners of Customs to the Bank of England. The commissioners expressed their opinion that each of the instruments was a bill of exchange payable on demand within the meaning of the Stamp Act, 1891. The Committee of London Clearing Bankers required the commissioners to state a case, being dissatisfied with their determination, on the grounds, first, that the instruments were not bills of exchange within the meaning and effect of the Stamp Act, 1891, and, secondly, that if they were, they fell within the exemption No. 10, under the head "Bill of Exchange," in the first schedule to the said Act in favour of "bill drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue." The question for the court was whether the instruments were chargeable with duty as bills of exchange payable on demand.

The Court (Wright and Kennedy, JJ.), in giving judgment for the commissioners, said they could not see how it could be contended that a transfer of money from one customer's account to that of another customer was not a payment of that money, or that the order for such transfer was not an order for the payment of money. That being so, and the fact that an order for the payment of money out of any particular fund was a bill of exchange for the purposes of the Stamp Act, 1891 (54 & 55 Vict. c. 39), the court considered that the documents in this case must be held to be bills of exchange within that Act. It had been contended that these instruments fell within exemption No. 10 under bills of exchange in the schedule to the Act—namely, bills "drawn in the United Kingdom for the sole purpose of remitting money to be placed to any account of public revenue," but that could not be so, as that exemption only applied to the case of a remittance of money that was already at the time of the remittance public money. For these reasons judgment must be entered for the respondents. Appeal dismissed.—Counsel, *Cohen*, Q.C., and *Tindale Atkinson*; *Sir R. Webster*, Q.C., A.G., and *Danckwerts*. Solicitors, *Murray, Hutchins, Hörling, & Murray*; *Solicitor to Inland Revenue*.

[Reported by E. G. Stillwell, Barrister-at-Law.]

CLIFTON COLLEGE (Appellants) *v.* **TOMPSON, SURVEYOR OF TAXES** (Respondent)—16th January.

Inland Revenue—Inhabited House Duty—Head Master's House—School Buildings—14 & 15 Vict. c. 36.

This was a case stated for the opinion of the court pursuant to the Taxes Management Act, 1880, on an appeal by Clifton College against an assessment for inhabited house duty. The question raised was whether certain school buildings were liable to the inhabited house duty or not. The facts as set out in the case are as follow. The foundation of Clifton College, where some 600 boys are educated, consists of a charter dated the 16th of March, 1877, which was made part of this case. The buildings assessed by the commissioners comprise the school itself, the head master's house, in which the head master and his family reside and sixty-seven boys are boarded, a chapel, library, sanatorium, gymnasium, racquet-courts, fives-courts, swimming baths, carpenters' shops, museum, and other buildings, and eleven acres of garden and playground, all within one boundary. The head master's house is not joined to the other buildings, though they are near to it. With the exception of the head master's house and the sanatorium, no one sleeps in or uses any of the school buildings during the night, and they are used during the daytime alike by all the boys, whether boarders or day boys. The surveyor of taxes contended that the whole of these buildings, with the garden and playground, were chargeable with inhabited house duty under 14 & 15 Vict. c. 36 as an inhabited dwelling-house. The appellants contended that the school premises (except the head master's house and garden) were exempt from the inhabited house duty as coming within the exemption in the Inhabited House Duty Act (48 Geo. 3, c. 55), schedule B, case 4: "Any hospital, charity, school, or house provided for the reception or relief of poor persons," and further that the said Act was an Act to charge dwelling-houses and buildings in connection therewith required for the purposes of the inhabitants of the dwelling-house, and did not include the buildings described in this case, forming part of the school premises; and, further, that no profit arising from the college was payable to any individual person, but any profit that was made was used for the improvement and advancement of the college and its interests. The secretary to Clifton College appealed on behalf of the college to the commissioners, who confirmed the assessment; whereupon the appellants obtained a case stated.

The Court (Wright and Kennedy, JJ.) allowed the appeal.

Wright, J.—In this case the head master resided in a house situated on the school premises, and but for the fact that his lease would determine if he should cease to hold the office of head master there was nothing to shew that he was in a different position to any other lessee, and he was therefore liable to be taxed with inhabited house duty in respect of that house. The facts of the case, however, did not shew that the class-rooms or library or chapel or any of the other buildings which formed the college were occupied together with the head master's house as if they were part of it, for the masters and boys did not dwell in such buildings, and therefore he did not see how such buildings could be assessed under the inhabited house duty. The weight of authority in the English cases favoured the view that a house or building was not assessable with duty as an inhabited dwelling-house unless some person slept in it. He was therefore of opinion that this appeal should be allowed.

Kennedy, J., concurred. Appeal allowed.—Counsel, *Cohen*, Q.C., and *A. T. Lawrence*; *Sir R. Finlay*, Q.C., S.G., *Danckwerts*, and *Lord Robert Cecil*. Solicitors, *Thos. White & Sons*, for *Stanley, Wasbrough, & Doggett*, Bristol; *Solicitor of Inland Revenue*.

[Reported by E. G. Stillwell, Barrister-at-Law.]

VESTRY OF FULHAM *v.* **SOLOMON**—22nd of January.

Public Health—Metropolis—Notice to Alter Water-closet—Validity of Notice—Jurisdiction of Magistrate—Public Health (London) Act, 1891 (54 & 55 Vict. c. 76), ss. 39, 40, 41.

Case stated by a metropolitan police magistrate. On the 5th of February, 1895, the Vestry served on the respondent a notice headed "Public Health (London) Act, 1891, s. 41," which (after reciting that the sanitary inspector of the Vestry had entered the respondent's premises and examined the water-closets and other work and apparatus connected therewith, and found that they required cleansing, alteration, or amendment) required the respondent within fourteen days of the service of the notice to remove the present door and lath-and-plaster partition, and to make certain structural alterations. The respondent's house and the water-closet and the works and apparatus connected therewith were constructed before the passing of the Public Health (London) Act. The respondent did not comply with the requisitions of the notice, and did not appeal to the London County Council under section 41 (3) of the Act. In March, 1895, complaint was made to a metropolitan police magistrate by the Vestry that the respondent had made default in complying with the requisitions of the notice, whereby he was rendered liable to a penalty under section 41 of the Public Health (London) Act, 1891. The Vestry contended before the magistrate that, it having been proved that the notice was served and was not complied with, he had no jurisdiction to inquire whether the notice was valid. The magistrate held that he had such jurisdiction, and, further, that the notice was bad in form and substance, and, not being in accordance with any bye-laws of the London County Council, was void under section 39, sub-section (3) of the Act. He therefore dismissed the summons. The following are the material provisions of the Public Health (London) Act, 1891, s. 39 (1): "The County Council shall make bye-laws with respect to water-closets . . . and the proper accessories thereof in connection with buildings whether constructed before or after the passing of this Act. (3) It shall be the duty of every sanitary authority to observe and enforce the bye-laws under this section, and any directions given by the sanitary authority under this Act shall be in accordance with the said bye-laws, and so far as they are not so in accordance shall be void." Section 40 empowers the sanitary authority—viz., the vestry—to enter premises and examine the water-closets, &c. Section 42 (2) "If on any such examination as aforesaid, any water-closet . . . or any of the connected works or apparatus as aforesaid, appears to be in bad order and condition or to require cleansing, alteration, or amendment, or to be filled up, the sanitary authority shall cause notice to be served on the owner or occupier . . . requiring him forthwith or within a reasonable time specified in the notice to do what is necessary to place the work in perfect order and condition, and if such notice is not complied with" a liability to a fine is imposed. (3) "Any person who thinks himself aggrieved by any notice or act of a sanitary authority under this section in relation to any water-closet, &c., may appeal to the County Council, whose decision shall be final." Bye-laws were made by the County Council, and approved by the Local Government Board in June, 1893, but it was admitted that they were not retrospective in their operation and had no application to the respondent's premises. The Vestry contended upon the appeal, first, that the magistrate had no jurisdiction to inquire into the validity of the notice,

Vestry of St. James, Clerkenwell, v. *Feary* (24 Q. B. D. 703), *Hargreaves* v. *Taylor* (32 L. J. M. C. 111), *Attorney-General* v. *Hooper* (1893, 3 Ch. 483), and, secondly, that even if the magistrate had that power the notice was good, having been made under section 41 (2), and not under the bye-laws of the County Council, which had no application to a case of this kind.

THE COURT (WRIGHT and KENNEDY, JJ.) dismissed the appeal.

WRIGHT, J.—It is clear that the magistrate, in substance, decided that the notice given by the Vestry was void under section 39 of the Public Health (London) Act, 1891, as not being in accordance with bye-laws made by the County Council under that section. There can be no doubt that it is not in accordance with those bye-laws, for it is admitted that the bye-laws are prospective only, and do not apply to buildings constructed before the passing of the Act. Neither is it contended that the sanitary arrangements which have been referred to are an infringement of any express provision of the Act itself. It seems to be quite impossible to support this notice, and I think the magistrate was right in holding that it was void.

KENNEDY, J.—I also think the magistrate was right. I may add that I do not think that section 41, sub-section (2), applies to such alterations or amendments as were required to be done in this notice. Appeal dismissed.—COUNSEL, *Macaskie*; *Shearman*. SOLICITORS, *Blanco White*; *Marshall & Haslip*.

[Reported by T. R. C. DILL, Barrister-at-Law.]

LAW SOCIETIES.

THE INCORPORATED LAW SOCIETY FOR CARDIFF AND DISTRICT.

The following are extracts from the tenth report of the committee of this society:—

Members.—The number of members for the year 1895 was 104, and there were also ten subscribers to the library.

Land Transfer Bill.—It will be in the recollection of all members that the Land Transfer Bill was last year again before Parliament. Your committee did all they could, in conjunction with other societies, to aid the parent society in opposing that Bill. An elaborate statement of evidence was prepared by your committee to shew the mischief which would arise in Cardiff and its neighbourhood if such Bill, as promoted by the then Lord Chancellor, became law. In consequence of the dissolution of Parliament that Bill was not proceeded with, but this Session a Bill, based on lines which are believed to be acceptable generally, has been prepared under the auspices of the Incorporated Law Society for the United Kingdom, and is now before the Lord Chancellor. Your committee have had the opportunity of considering the Bill, and they trust that some satisfactory settlement will be arrived at.

Allowances to Prosecutors and Witnesses.—Another subject of considerable importance has been dealt with by your committee. It was represented to them that the present scale of allowances to prosecutors and witnesses in criminal cases is quite inadequate to reasonably recompense them for their loss of time. Your committee at once placed themselves in communication with the Incorporated Law Society of the United Kingdom, and represented to it how fully they concurred in the representation made.

LEGAL NEWS.

APPOINTMENTS.

Mr. H. A. BOVELL, LL.B., Attorney-General for Barbados, has been appointed Attorney-General of British Guiana, in the room of Mr. J. W. Carrington, C.M.G., who was recently appointed Chief Justice of Hong-kong.

Mr. WARMINGTON, Q.C., has been appointed by the Honourable Society of the Middle Temple a member of the Council of Law Reporting.

His Honour Judge MARTEN, Q.C., has received the honour of knighthood.

Mr. T. H. BOLTON, solicitor, of 11, Gray's-inn-square, has been appointed to the office of Taxing Master in the High Court of Justice.

CHANGES IN PARTNERSHIPS.

DISSOLUTIONS.

WALTER SIDNEY LIVESAY, AUGUSTUS CHARLES WOOLLEY, and FREDERICK JOHN BEVIS, solicitors (Livesay, Woolley, & Bevis), Brighton. By reason of the retirement from practice of the said Walter Sidney Livesay as from the 31st day of December last. The said Augustus Charles Woolley and Frederick John Bevis will continue the said business under the style or firm of A. C. Woolley & Bevis.

HADDEN WOODWARD, LLEWELLYN WYNN MCLEOD, and REGINALD HERBERT BLYTH, solicitors (Hadden Woodward, McLeod, & Blyth), 6, New-square, Lincoln's-inn, London. Jan. 13. The said Hadden Woodward and Llewellyn Wynn McLeod will in future carry on the said business under the name or style of Hadden Woodward & McLeod.

SAMUEL TILLEY and SAMUEL YARDLEY TILLEY, solicitors (Tilley & Son) 56, High-road, Kilburn, and 25, Bedford-row, London. Jan. 7.

[*Gazette*, Jan. 17.

CHARLES ROBERT HANCOCK and WALTER STRACHAN, solicitors (Bevan, Hancock, Strachan, & Co.), Bristol. Dec. 31. The said business will in future be carried on by the said Charles Robert Hancock and by John Nichols in partnership under the style of Bevan, Hancock, & Nichols.

[*Gazette*, Jan. 21.

GENERAL.

It is announced that Mr. George Denison Faber, who has been registrar of the Privy Council since November, 1887, has resigned the appointment.

The *Times* says that Corporation of London bonds to the amount of £786,700 were on Wednesday negotiated by Sir Richmond Cotton, the Chamberlain, through the Bank of England, at the rate of 2½ per cent. per annum net, to expire on the 1st of January, 1898. This is the lowest sum at which loans have ever been raised by the City.

"Who's Who" says that the oldest judge in England is Lord Esher, Master of the Rolls, aged eighty; the youngest, Sir John Gorell Barnes, of the Probate, Divorce, and Admiralty Division of the High Court, aged forty-seven. The oldest judge in Ireland is Mr. Justice Warren, of the Probate, Matrimonial, and Admiralty Division of the High Court, aged seventy-nine; the youngest, Mr. Justice Gibson, of the Queen's Bench Division, aged forty-nine. The oldest of the Scotch Lords of Session is Lord Young, aged seventy-six; the youngest, Lord Low, aged forty-nine.

A Parliamentary Paper just issued contains returns of the work done in the Land Registry Office under the Acts of 1862 and 1875, and other Acts referring to the same subject. Under the Land Transfer Act of 1875, known as Lord Cairns's Act, in the period 1876-1894, a total of 299 estates were registered, of value £2,953,494, and of acreage 61,595. It should be noticed that the period in question is divided into three terms of six years each, and the number of registries in those terms were respectively 71, 51, and 177, with corresponding proportions of value and acreage. Under the Land Registry Act of 1862, known as Lord Westbury's Act, the total number, value, and acreage of estates, the titles to which were registered on first registration, were as follow: Number 411, value £5,346,473, acreage 49,117.

In the Westminster County Court last week an application was made to his Honour Judge Lumley Smith, Q.C., to reinstate a case which should have been tried on the previous Friday, but which was struck out in consequence of the non-attendance of the plaintiff's solicitor and counsel. The solicitor who made the application said that both he and Mr. Kisch (the counsel) were engaged at another court on that particular day, and it was impossible for them to be present. His honour granted a new trial upon the plaintiff's solicitor undertaking to pay the costs of the day, at the same time remarking that he had noticed by the newspaper reports that one of his brother judges had adopted the course of ordering the solicitors to pay the costs of the day in cases similar to this, and he (the judge) thought it was a very wholesome course of procedure, as it was most inconvenient that solicitors should neglect their duties.

The Ocean Accident and Guarantee Corporation (Limited) have opened two new branches; one at 51, Carey-street, Lincoln's-inn (Law Courts branch), and the other at 11, Pall Mall.

COURT PAPERS.

SUPREME COURT OF JUDICATURE

ROTA OF REGISTRARS IN ATTENDANCE ON

Date.	Appeal Court No. 2.	Mr. Justice Chitty.	Mr. Justice North.
Monday, Jan. 27	Mr. Carrington	Mr. Pugh	Mr. Ward
Tuesday 28	Lavie	Beal	Pemberton
Wednesday 29	Carrington	Pugh	Ward
Thursday 30	Lavie	Beal	Pemberton
Friday 31	Carrington	Pugh	Ward
Saturday, Feb. 1	Lavie	Beal	Pemberton
	Mr. Justice Stirling.	Mr. Justice Kekewich.	Mr. Justice Romer.
Monday, Jan. 27	Mr. Jackson	Mr. Godfrey	Mr. Bolt
Tuesday 28	Clowes	Leach	Farmer
Wednesday 29	Jackson	Godfrey	Bolt
Thursday 30	Clowes	Leach	Farmer
Friday 31	Jackson	Godfrey	Bolt
Saturday, Feb. 1	Clowes	Leach	Farmer

WINDING UP NOTICES.

London Gazette—FRIDAY, Jan. 17.

JOINT STOCK COMPANIES.

LIMITED IN CHANCERY.

BRITISH AND COLONIAL EXPLOSIVES CO, LIMITED.—Creditors are required, on or before Feb 28, to send their names and addresses, and the particulars of their debts or claims, to William Barclay Peat, 3, Lothbury.

BRYAN BROTHERS, LIMITED.—Petn for winding up, presented Jan 16, directed to be heard on Jan 29. Vincent & Vincent, Budge row, agents for Middleton & Sons, Leeds, solors for petners. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Jan 28.

CITY OF LIVERPOOL DEPOSIT AND INVESTMENT CO, LIMITED (IN LIQUIDATION).—Creditors are required, on or before March 3, to send their names and addresses, and the particulars of their debts or claims, to Peter Davies, Francis Thackeray, and John Smith, 10, Cook st, Liverpool. Mirehouse, Liverpool, solors for liquidators.

CONVERACK STONE AND SYENITE PAVING CO, LIMITED.—Petn for winding up, presented Jan 14, directed to be heard Jan 29. John H. Martin, 101, Edgware rd, solor for the

petners. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Jan 28

F. Rosher & Co, Limited—Petn for winding up, presented Jan 16, directed to be heard Jan 29. Walker & Co, 61, Carey st, Lincoln's inn, solors for the petner. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Jan 28

Fuller Forshaw & Co, Limited—Petn for winding up, presented Jan 14, directed to be heard Jan 29. J. W. Miles, 27, King st, Cheapside, solor for the petners. Notice of appearing must reach the above named not later than 6 o'clock in the afternoon of Jan 28

Goodalls Drug Co, Limited—Creditors are required, on or before Feb 28, to send in their names, addresses, and particulars of their debts or claims, to John Freeman Dyson, 24, Queen st, Huddersfield

Granville Hotel Co, Limited—Creditors are required, on or before Feb 21, to send their names and addresses, and the particulars of their debts or claims, to Mr Carl Gottlob Grunhold, Granville Hotel, St Lawrence on Sea, Kent. Davidson & Morriss, Queen Victoria st, solors for liquidator

Unlimited in Chancery.

Conway Permanent Benefit Building Society—Contributories are required, on or before Feb 17, to send their names and addresses, and the particulars of their claims in respect of shares or deposits, to Thomas Edward Parry, Glasfryn, Conway, Carnarvonshire, Town Clerk

FRIENDLY SOCIETY DISSOLVED.

Friendly Society, Swan Inn, Radwell, Bedford. Jan 8

London Gazette.—Tuesday, Jan. 21.

JOINT STOCK COMPANIES.

Limited in Chancery.

Golden Grove Millboard Co, Limited—Creditors are required, on or before Feb 28, to send their names and addresses, and particulars of their debts or claims, to Frank Mason, 100, St Mary st, Cardiff

South Shore Property Co, Limited—Creditors are requested, on or before Jan 31, to send their names and addresses, and the particulars of their debts or claims, to Thomas Blane, 9, Central Beach, Blackpool, Liquidator

Unlimited in Chancery.

Glodwick Popular Building Society—Creditors are required, on or before Feb 12, to send their names, addresses, and particulars of their claims, to George H. Garside, 12, Clegg st, Oldham

FRIENDLY SOCIETIES DISSOLVED.

Loyal Excelsior Lodge of the Loyal United Sisters Friendly Society, School room, Hunningham, Leamington, Warwick. Jan 15

New Friendly Society of Llanwrtyd, Belle Vue Inn, Llanwrtyd, Knighton, Brecon. Jan 8

CREDITORS' NOTICES.

UNDER 22 & 23 VICT. CAP. 35.

Last Day of Claim.

London Gazette.—Tuesday, Jan. 14.

Bell, Rev Henry Edward, Chatton Vicarage, Belford, Northumbrld March 6 Hindmarsh, Alnwick

Best, John Andrew, Newcastle upon Tyne Feb 6 W J S & J A S Scott, Newcastle upon Tyne

Bland, Ann, Newark upon Trent Feb 22 Parr & Butlin, Nottingham

Burton, Thomas, Pontefract, York, Gent Feb 1 Broughton Kesteven, Sheffield

Campbell, Colin, Northwold, Norfolk, Veterinary Surgeon Feb 18 Turner, East Grinstead

Chatteris, George Frederick, Olinda rd, Stamford Hill Feb 15 Anning & Co, Cheapside

Crabb, Charles, Grove Hall Asylum, Bow, Farmer Feb 17 Burton, Blackfriars rd

Dennison, Hannah, Sheffield March 1 Taylor & Co, Sheffield

Dewhurst, William, Samlesbury, Lancs, Farmer Feb 26 Crossley, Blackburn

Drew, Harry, Elgin crsnt, Notting hill, Doctor of Music Feb 25 Chave & Chave, Broad st avenue, E C

Fenton, Edward Dickenson, Southsea, Southampton, Gent Feb 29 Edgcombe & Co, Southsea

Gale, Hannah, Winchester March 14 Nicholls, Old Jewry chmbrs, EC

Grace, William Charles, Brockley, Kent, Lighterman Feb 10 Brown & Co, Finsbury pavement, EC

Hanson, Thomas, Sunderland, Picture Framer Feb 11 Reay Pacy, Sunderland

Hayday, Henry Bayley, Dover, Gent Feb 14 E W & V Knocker, Dover

Honeybun, Frederick, Linden grdns, Chiswick Feb 15 White, New inn, Strand

Hopkins, John Cottrill, Leamington, Warwick, Butcher Feb 10 Wright & Hassalls, Leamington

Lanwarn, George, Cheltenham, Glos Feb 27 Ley & Co, Cheltenham

Leary, Ellen Lucy, Winthorpe, King's rd, Clapham pk Feb 10 Devonshire & Co, Fredericks pl

Lyon, Ann, Liverpool Feb 14 Mason & Co, Liverpool

Miller, Frances, Clarendon rd, Lewisham Feb 15 Lawrence, Essex st

Miller, John, Otley, Suffolk, Farmer Feb 21 Welton, Woodbridge

Mitchell, Frank Thomas, Chobham, Surrey, Baker Feb 15 Phillips & Randle Ford, Windsor

Keane, Lieut.-Gen. the Hon. Hussey Fane, C B, Rosemount, Sunningdale, Berks Feb 26 Meynell & Pemberton, Whitehall place

Pannett, Stephen, Brighton, Gent March 2 H Montague Williams, Brighton

Parsons, Elizabeth Ann, Yiewaley, West Drayton Feb 22 Ruscombe Poole & Son, Bridgwater

Piff, Thomas, Boddington, Glos, Farmer Feb 20 Ley & Co, Cheltenham

Shattock, James May, Durdham Park, Bristol Feb 14 Pearson, Bristol

Sherwood, Katharine Eliza, Watford, Herts Feb 19 Rowell & Lomas, Rickmansworth

Simpkin, Thomas Henry, The Rectory, Hasketon, Suffolk Feb 22 Welton, Woodbridge

Spottiswoode, Charlotte Maria, Southsea Feb 20 Crosse & Sons, Lancaster pl, Strand

Spreadbury, Mary Ann, Edgeley, Stockport Feb 20 Ley & Co, Cheltenham

Steward, Eleanor, Bishopthorpe, York Feb 3 Jones, York

Stokes, Horace, Stalybridge, Lancs, Joiner Feb 29 Gee, Bolton

Tuxford, Thomas Haynes, Boston, Watchmaker Feb 11 Hayward, Coleman st

Twigg, George, Scropton, nr Foston, Derby Feb 28 Dumas, South sq, Gray's inn

Williams, Ellen, Salford, Lancs Feb 14 Pickstone & Jones, Manchester

Williams, Elizabeth Mary, Brighton Feb 14 Lewis, Cardiff

Wyles, Emma Maria, Ufton rd, De Beauvoir Town Feb 22 Moodie & Co, Basinghall avenue

London Gazette.—Friday, Jan. 17.

Baker, Mary, Grove lane, Stamford hill April 1 Gardner, Finsbury circus

Belworthy, Eliza, Warrens Yeoford, Devon Feb 15 Sparkes & Co, Crediton

Blake, Margaret, Bushy pk, Hampton Feb 26 Marsden & Wilson, Old Cavendish st

Burchardt, Otto, Windermere, Westmrld, Esq Feb 22 Hall & Co, Manchester

Butler, John Sanderson, and Jemima Butler, Nottingham Jan 27 Whitworth, Nottingham

Campart, Georgina Maria, Ivy Lodge, Gt Stanmore Beadles, Bedford row

Clayton, Anne Frances, Brunswick grdns, Kensington March 7 Vallance & Vallance, Essex st, Strand

Clewett, Sarah, Windlesham, Surrey Feb 23 Stokes, Bedford row, WC

Cooper, Catharine, Gateshead, Durham Feb 21 Shortt & Co, Newcastle upon Tyne

Cooper, Isabella, Gateshead, Durham Feb 21 Shortt & Co, Newcastle upon Tyne

Davidson, William, Morpeth, Northumberland, Schoolmaster Feb 21 G & F Brumell, Morpeth

Deacon, Laura Louise, Brighton April 13 Clarkson & Co, Lime st, EC

Dewe, Elizabeth, Connaught st, Connaught sq March 1 Fooks & Co, Carey st, WC

Doran, William, Clifton grdns, Maida Vale, Clerk Feb 19 Copp, Essex st, Strand, W

Dowling, Robert, Hatherden, Andover, Southampton, Gent March 2 Smith & Son, Andover

Fallowfield, Elizabeth, Newton, Cumbrld Feb 26 Arnison & Co, Penrith

Frampton, John, Benson, Oxford March 1 Slade, Wallingford

Freeman, Jane, Lunatic Asylum, Hanwell April 13 Clarkson & Co, Lime st

Gaitskell, Matilda, Hove, Sussex Feb 10 Howlett & Clarke, Brighton

Giles, Charles, Homesdale rd, Bromley, Beer Retailer Feb 18 Willett & Latta, Bromley

Graham, Thomas, West Rochdale, Gent Feb 14 Molesworth & Mattley, Rochdale

Groome, John, Birkenhead, Master Mariner Mar 7 Whitley & Co, Liverpool

Heathcote, Jane Vere, Friday Hill, Chingford Feb 20 Budd & Co, Bedford row

Howard, John, Ely, Chemist Mar 3 Smart, Cambridge

Ingham, James, Grange over Sands, Lancs, Gent Mar 25 Chapman & Co, Manchester

Johnson, Robert, Yarm, York, Builder Mar 7 Archer & Parkin, Stockton on Tees

Jubb, Thomas Maw, Whitgift, nr Goole, York, Cordwainer Feb 17 England & Son, Goole

Kirkpatrick, Edward, Bournemouth, Gent March 6 Farrar & Co, Manchester

Lewis, Elizabeth, Fetter lane, Bookbinder March 29 Vines, South Bermondsey

Lowe, John, Leigh, Lancs, Accountant Feb 15 Hope & Garstang, Leigh

Martin-Holloway, Sir George, Tittenhurst, Berks April 13 Clarkson & Co, Lime st, E.C

Mercer, Mary, Farnworth, Lancs Feb 28 Banks & Co, Liverpool

McDougall, James, Islington, Gent Feb 28 Stileman & Co, Southampton st, Bloomsbury

Minter, William Vincer, Winslow, Bucks Feb 25 Lea, Old Jewry chambers

Montefiore, Jacob, Hyde Park sq, Esq Feb 29 Emanuel & Simmonds, Finsbury circus

Mottram, Edward, Manchester, Beer Seller March 1 Lawson & Co, Manchester

Owen, William, The Rev, Haverfordwest Feb 18 Davies, Haverfordwest

Palmer, Edwin, D D, The Ven, late Archdeacon of Oxford and Canon of Christ Church Feb 15 Morrell & Son, Oxford

Parke, John Arkwright, Withnell, Lanc, Gent Feb 15 Caddick, West Bromwich

Partrick, Harriet, Cheyne walk, Chelsea Mar 2 Lewin & Co, Southampton st, Strand

Pate, Matilda, Fairfield, nr Liverpool Feb 10 Read, Liverpool

Ratcliffe, Ann, Leigh, Lancaster Feb 22 Buckley, Leigh

Robinson, Jane Elizabeth, Newcastle upon Tyne, Eating House Keeper Feb 26 Elsdon & Dransfield, Newcastle upon Tyne

Smith, Lucinda, York March 2 Smithson & Teasdale, York

Sutton, William James, Birmingham, Solicitor Feb 17 Baker & Co, Birmingham

Stanbury, Sarah, Plymouth Feb 29 Gidley & Son, Plymouth

Thompson, Thomas, Broughton in Furness, Lancs, Gent Feb 1 Clarke, Broughton in Furness

Tobin, Harriet, Fairfield, nr Liverpool Feb 10 Read, Liverpool

Todd, William, Heaton, Newcastle upon Tyne, Gent Feb 1 Shortt & Co, Newcastle upon Tyne

Watson, William, Thornton, Bradford, York, Stone Quarrier Feb 15 Trewavas, Bradford

Willans, John William, Dolforgan Kerry, Montgomery March 1 Addleshaw & Co, Manchester

Wilson, John, Goole, Professor of Music Feb 17 England & Son, Goole

Woolmer, Capt Edward, Bury, Lancs Feb 18 Woolmer, Temple chmbrs, Temple avenue

BANKRUPTCY NOTICES.

London Gazette.—Friday, Jan. 17.

RECEIVING ORDERS.

Armstrong, John, Wolverhampton, Grocer Wolverhampton Pet Jan 15 Ord Jan 15

Austin, Thomas, Nottingham Nottingham Pet Jan 14 Ord Jan 14

Clarkmont, Marianne Stopford, Malvern Link, Worcestershire Worcester Pet Dec 30 Ord Jan 14

Coghlan, Arthur, Sidmouth, Devon, Clerk Exeter Pet Jan 14 Ord Jan 14

Covington, Albert Edward, Northampton, Fruiterer Northampton Pet Jan 14 Ord Jan 14

Day, Harry Andrew, Newport, Mon, Confectioner Newport, Mon Pet Jan 2 Ord Jan 15

Dunn, Charles, Leeds, Game Dealer Leeds Pet Jan 14 Ord Jan 14

Ellison, Joseph, Durham, Innkeeper Durham Pet Jan 14 Ord Jan 15

Elson, William Henry, Tamerton Folliott, Devonshire, Carpenter Plymouth Pet Jan 15 Ord Jan 15

Fielder, Thomas, Bexhill, Farmer Hastings Pet Jan 14 Ord Jan 14

Goldthorpe, David William, Stapleton, Glos, Costard Bristol Pet Jan 13 Ord Jan 13

Haidon, Edwin, Cheltenham, General Wheelwright Cheltenham Pet Jan 15 Ord Jan 15

Hamson, Charles, Birkdale, Lancs, Coachman Liverpool Pet Jan 13 Ord Jan 13

Holmes, Marion, Caversham, Oxford, Principal of School Reading Pet Jan 14 Ord Jan 14

Jones, David, Whitland, Carmarthen, Merchant Pembroke Dock Pet Jan 14 Ord Jan 14

Jones, Isaac, Kirkdale, Liverpool, Butcher Liverpool Pet Dec 10 Ord Jan 14

JONES, JOSEPH, Pentre Isa, Bagillt, Flints, Grocer Chester Pet Jan 15 Ord Jan 15
JONES, OWEN, Higher Broughton, Manchester, Plasterer Salford Pet Nov 25 Ord Jan 13
JONES, WILLIAM, Shrewsbury, Farmer Shrewsbury Pet Jan 14 Ord Jan 14
KENWAY, GEORGE WILLIAM, Upper Tooting rd, Music Hall Artist Wandsworth Pet Jan 14 Ord Jan 14
LEVY, ISAAC, East India Dock rd, Tailor's Assistant High Court Pet Jan 15 Ord Jan 15
LITTLE, ROBERT BILBY, Standon, Herts Hertford Pet Jan 1 Ord Jan 14
MANKIN, MARY ELIZABETH, Whitby, Yorks, Boot Dealer Stockton on Tees Pet Jan 14 Ord Jan 14
MASON, JOHN, Hinckley, Leics, Hosiery Manufacturer Leicester Pet Dec 31 Ord Jan 10
MCKEAN, ANDREW EDWARD, Grafton st, Old Bond st High Court Pet Oct 17 Ord Jan 15
MOORE, WILLIAM, Llandrindod Wells, Radnor, Grocer Newtown Pet Jan 14 Ord Jan 14
MOSES, SEPTIMUS, Darlington, Durham, Grocer Stockton on Tees Pet Jan 13 Ord Jan 13
MURCH, LEOPOLD FREDERICK, Presburg st, Clapton, Grocer High Court Pet Jan 15 Ord Jan 15
MURRELL, GEORGE, Blackwater, Southampton, Builder Guildford Pet Jan 15 Ord Jan 15
NELSON, ABERCROMBY ANSON CRAVEN, Frinstead, Sittingbourne, Kent Rochester Pet Jan 1 Ord Jan 13
NICKERSON, SHADRACH FITZHERBERT, Gt Grimsby, Fisherman Gt Grimsby Pet Jan 13 Ord Jan 13
OAKSHOTT, PHILIP, Alverstone, I W, Miller Newport Pet Jan 13 Ord Jan 13
OLIVER, HOMER, Glossop, Derby, Grocer Ashton under Lyne Pet Jan 14 Ord Jan 14
O'NEIL, THOMAS, Canton, Cardiff, Greengrocer Cardiff Pet Jan 15 Ord Jan 15
PHILLIPS, JANNET, Cardiff, Draper Cardiff Pet Dec 21 Ord Jan 15
RIGDEN, CHARLES F, Brighton Brighton Pet Jan 1 Ord Jan 14
SADLER, CHARLES, Gt Malvern, Worcestershire, Lodging house Keeper Worcester Pet Jan 14 Ord Jan 14
SAUNDERS, JOSEPH THOMAS, Newport Pagnell, Bucks, Beerseller Northampton Pet Jan 13 Ord Jan 13
SORRELL, ALFRED THOMAS ODELL, Harvard rd, Chiswick, Tutor Brentford Pet Jan 13 Ord Jan 13
TAYLOR, WILLIAM, Shoe lane, EC, Draper Chelmsford Pet Jan 13 Ord Jan 13
TAYLOR, WILLIAM KEATING, Manchester, Solicitor Manchester Pet Jan 13 Ord Jan 13
TOMLINSON, JAMES, Derby, Greengrocer Derby Pet Jan 13 Ord Jan 14
WAITE, JOHN, Otley, Yorks, Pig Dealer Leeds Pet Jan 15 Ord Jan 15
WALSH, THOMAS, Dewsbury, Warehouseman Dewsbury Pet Jan 13 Ord Jan 13
WEBSTER, SAMUEL, Leeds, Baker Leeds Pet Jan 13 Ord Jan 13
WESTWOOD, J S, Inverness trrce, Hurlingham High Court Pet Dec 16 Ord Jan 13
WILLIAMS, THOMAS, Aberdare Junction, Glam, Grocer Pontypridd Pet Jan 14 Ord Jan 14
WRIGHT, WILLIAM ROBERT, Cheltenham, Provision Dealer Cheltenham Pet Jan 14 Ord Jan 14

ORDER RESCINDING RECEIVING ORDER AND DISMISSING PETITION.

WEBSTER, T G, Savoy mansions, Savoy st, Gent High Court Pet Nov 27, 1895 Rec Ord Dec 16 Resc and Dis Jan 13

RECEIVING ORDER DISCHARGED.

DERCKER, FRANK, Ince, Blundell, Lancashire, Plumber Liverpool Rec Ord Nov 28, 1895 Dis Jan 10

FIRST MEETINGS.

ADAMS, EDWARD PETER, Royal hill, Greenwich, Photographer Jan 24 at 12.30 24 Railway app, London bridge
BAILLIE, THOMAS GEORGE, Rev, Kingsland, Herefordshire Jan 25 at 2.30 2, Offa st, Hereford
BIGGS, EDWARD WILLIAM, Ryde, I of W, Fruiterer Jan 27 at 11 Off Rec, Newport, I W
BRADNUM, JAMES, Gt Yarmouth, Fruiterer Jan 25 at 12.30 Off Rec, 8, King st, Norwich
CHURCH, HARRY REYNOLDS, High st, Teddington, Printer Jan 27 at 11.30 24, Railway app, London bridge
CLARKE, BENJAMIN, Hereford, P O Inspector Jan 28 at 10 2, Offa st, Hereford
COGHLAN, ARTHUR, Sidmouth, Devonshire, Clerk Feb 6 at 10.30 Off Rec, 13, Bedford circus, Exeter
COLLINS, THOMAS JAMES, Benenden, Kent, Miller Jan 28 at 2.30 Young & Sons, Bank bldgs, Hastings
DAVIS, HYMAN, Leeds, Shoe Manufacturer Jan 27 at 11 Off Rec, 22, Park row, Leeds
DAWSON, WILLIAM, Bradford, Manchester, Labourer Jan 24 at 3.30 Ogden, Bridge st, Manchester
ELIAS, ROWLAND, Ruthin, Denbighshire, Bootmaker Jan 24 at 12 Crypt chmbrs, Eastgate row, Chester
FLETCHER, HENRY HOPE LEIGH, Denton, Lancs Jan 24 at 2.30 Ogden, Bridge st, Manchester
FORD, JOHN KNIGHT, Croydon rd, Reigate, Builder Jan 24 at 11.30 24, Railway app, London Bridge
KIDD, JOHN LEONARD, Kingston upon Hull, Clerk Jan 24 at 11 Off Rec, Trinity House lane, Hull
LAMONBY, JOHN, Keswick, Cumbrid, Solicitor's Clerk Jan 27 at 3 Court house, Cockermouth
MACKINTOSH, LOUIS ALEXANDER, Bedford, Builder Jan 27 at 12 Off Rec, St Paul's sq, Bedford
MASON, JOHN, Hinckley, Leics, Hosiery Manufacturer Jan 24 at 12.30 Off Rec, 1, Berridge st, Leicester
NELSON, ABERCROMBY ANSON CRAVEN, Frinsted, Sittingbourne Jan 27 at 12 Bull Hotel, Rochester
NOBLE, NEHEMIAH, Gt Yarmouth, Coachbuilder Jan 25 at 12 Off Rec, 8, King st, Norwich
OAKSHOTT, PHILIP, Alverstone, I of W, Miller Jan 25 at 3.30 Off Rec, Newport, I of W
OGDEN, WILLIAM, Belper, Derbys, Licensed Victualler Jan 24 at 11.30 Off Rec, 40, St Mary's gate, Derby
PERRY, WILLIAM, Briston, Norfolk, Innkeeper Jan 25 at 11.30 Off Rec, 8, King st, Norwich
PHARAOH, JOSEPH JOHN, Oxford, Farmer Jan 25 at 12 Bankruptcy Office, Oxford
POWELL, MARY ANN, Gt Sowdley, Shropshire, Farmer Jan 24 at 10.45 Royal Hotel, Crewe
RICHARDS, HENRY, Choriton on Medlock Plumber Jan 24 at 3 Ogden, Bridge st, Manchester
RUMBELOW, HARRY ALBERT, Cowes, I W, Schoolmaster Jan 25 at 2.30 Off Rec, Newport, I W
SAMPSON, JAMES, Hereford, Hardware Merchant Jan 28 at 10 2, Offa st, Hereford
SIMPSON, JANE, Newcastle on Tyne, Costumière Jan 29 at 12 Off Rec, Pink lane, Newcastle on Tyne
SPENCER, ROBERT, Bury, Lancs, Hat Manufacturer Jan 24 at 11 16, Wood st, Bolton
TITHERINGTON, JAMES STANSFIELD, Haslingden, Lancs, Woolstapler Feb 5 at 2.30 County Court house, Blackburn
TOMLINSON, JAMES, Derby, Greengrocer Jan 24 at 12 Off Rec, 40, St Mary's Gate, Derby
TROUGHT, GEORGE WILLIAM, Gorton, Manchester, Iron Turner Jan 24 at 3.15 Ogden, Bridge st, Manchester
WOOD, GEORGE, Hay, Breconshire, Rural Postman Jan 28 at 10 2, Offa st, Hereford
WOOLLEY, WILLIAM EDWARD, Essex rd, Islington, Horse Foreman Jan 24 at 11 Bankruptcy bldgs, Carey st
YOUNG, TOM, Southampton, Haulier Jan 24 at 1 Off Rec, Salisbury

ADJUDICATIONS.

ABSE, EDWARD, Bridgend, Glam, Furniture Dealer Cardiff Pet Sept 5 Ord Jan 11
AUSTIN, THOMAS, Nottingham Nottingham Pet Jan 14 Ord Jan 14
BIBBS, HAROLD FREDERICK, Worcester, Cashier Worcester Pet Dec 23 Ord Jan 14
BOTT, THOMAS, Swinfen, Staffs, Farmer Walsall Pet Jan 11 Ord Jan 11
BROOKING, ARTHUR, Caversham, Oxford, Gent Reading Pet Nov 27 Ord Jan 8
BARRINGTON, FREDERICK GODFRIED, Jewry st, Merchant High Court Pet Jan 9 Ord Jan 13
COGHLAN, ARTHUR, Sidmouth, Devon, Clerk Exeter Pet Jan 14 Ord Jan 14
COVINGTON, ALBERT EDWARD, Northampton, Fruiterer Northampton Pet Jan 14 Ord Jan 14
COPE, FRANK, Walsall, Staffs, Grocer Walsall Pet Jan 8 Ord Jan 8
DAWSON, WILLIAM, Bradford, Manchester, Labourer Manchester Pet Jan 11 Ord Jan 13
DUNN, CHARLES, Leeds, Game Dealer Leeds Pet Jan 14 Ord Jan 14
ELSON, WILLIAM HENRY, Tamerton Folliott, Devonshire, Carpenter Plymouth Pet Jan 14 Ord Jan 15
FLEMING, THOMAS QUENTIN, Slindon, nr Arundel Brighton Pet Dec 6 Ord Jan 14
FLETCHER, HENRY HOPE LEIGH, Denton, Lancs Ashton under Lyne Pet Dec 31 Ord Jan 7
GRAHAM, GEORGE JAMES, Grove rd, Barnes, Nurseryman Wandsworth Pet Nov 12 Ord Jan 14
GRIFFITH, HUMPHREY, Pwllheli, Carnarvonshire, Gardener Portmadoc Pet Jan 3 Ord Jan 11
HAIDON, EDWIN, Cheltenham, General Wheelwright Cheltenham Pet Jan 15 Ord Jan 15
HAMSON, CHARLES, Birkdale, Lancs, Coachman Liverpool Pet Jan 13 Ord Jan 13
HARRALL, THOMAS, High Wycombe, Bucks, Leather Seller Aylesbury Pet Dec 12 Ord Jan 13
HAWKER, SAMUEL, Rathcoole avenue, Hornsey, Lime Merchant High Court Pet Jan 4 Ord Jan 15
JACKSON, HERBERT, Baildon, Yorks, Solicitor Bradford Pet Dec 17 Ord Jan 15
JONES, DAVID, Whitland, Carmarthen, Merchant Pembroke Dock Pet Jan 13 Ord Jan 14
JONES, JOSEPH, Pentre Isa, Bagillt, Flint, Grocer Chester Pet Jan 14 Ord Jan 15
JONES, OWEN, Higher Broughton, Manchester, Plasterer Salford Pet Nov 25 Ord Jan 14
JUDD, WALTER, Crofton, Stubbington, Hants, Architect Portsmouth Pet Dec 5 Ord Jan 14
KENWAY, GEORGE WILLIAM, Upper Tooting rd, Music Hall Artist Wandsworth Pet Jan 14 Ord Jan 14
LEVY, ISAAC, East India Dock rd, Tailor's Assistant High Court Pet Jan 15 Ord Jan 15
MILES, ALBERT JOHN, Grand Hotel, Charing Cross High Court Pet Oct 11 Ord Jan 14
MOFFATT, THOMAS SPENCER, Old Jewry, Managing Director High Court Pet Aug 6 Ord Jan 15
MOSES, SEPTIMUS, Darlington, Durham, Grocer Stockton on Tees Pet Jan 13 Ord Jan 13
MULLONEY, SAMUEL WHITEHALL, New Broad st, EC, Commission Agent High Court Pet May 18 Ord Jan 14
MURCH, LEOPOLD FREDERICK, Presburg st, Clapton, Grocer High Court Pet Jan 15 Ord Jan 15
MURRELL, GEORGE, Southampton, Builder Guildford Pet Jan 15 Ord Jan 15
NICKERSON, SHADRACH FITZHERBERT, Gt Grimsby, Fisherman Gt Grimsby Pet Jan 13 Ord Jan 13
OAKSHOTT, PHILIP, Alverstone, I W, Miller Newport and Ryde Pet Jan 13 Ord Jan 13
OLIVER, HOMER, Glossop, Derbyshire, Grocer Ashton under Lyne Pet Jan 14 Ord Jan 14
PEARSE, HARRY GASKING, Sunningdale, Berks, Grocer Kingston, Surrey Pet Dec 31 Ord Jan 13
PUDGE, FRANK, Birmingham, Grocer Birmingham Pet Jan 9 Ord Jan 11
SADLER, CHARLES, Gt Malvern, Lodging House Keeper Worcester Pet Jan 14 Ord Jan 14
SAUNDERS, JOSEPH THOMAS, Newport Pagnell, Bucks, Beerseller Northampton Pet Jan 13 Ord Jan 13
SORRELL, ALFRED THOMAS ODELL, Finsbury pvmnt, Tutor Brentford Pet Jan 13 Ord Jan 13
TAYLOR, WILLIAM, Shoe ln, Draper Chelmsford Pet Jan 10 Ord Jan 14
TAYLOR, WILLIAM KEATING, Manchester, Solicitor Manchester Pet Jan 13 Ord Jan 13
TOMLINSON, JAMES, Derby, Greengrocer Derby Pet Jan 13 Ord Jan 14
TROUGHT, GEORGE WILLIAM, Gorton, Manchester, Iron Turner Manchester Pet Jan 10 Ord Jan 13
WAITE, JOHN, Otley, Yorks, Pig Dealer Leeds Pet Jan 15 Ord Jan 15
WEBSTER, SAMUEL, Leeds, Baker Leeds Pet Jan 13 Ord Jan 13
WILLIAMS, THOMAS, Aberdare jnctn, Glam, Grocer Pontypridd Pet Jan 14 Ord Jan 14
WRIGHT, WILLIAM ROBERT, Cheltenham, Provision Dealer Cheltenham Pet Jan 14 Ord Jan 14
YOUNG, TOM, Sherborne, Dorset, Haulier Yeovil Pet Dec 18 Ord Jan 13

London Gazette.—TUESDAY, Jan. 21.

RECEIVING ORDERS.

ABBEY, JOHN CHARLES, Otley, Yorks, Cattle Dealer Leeds Pet Jan 2 Ord Jan 17
ARTHUR HALE & SON, Regent st, Medical Galvanists High Court Pet Jan 3 Ord Jan 17
ASKWITH, JOHN, Bishop Wilton, Yorks, Farmer Kingston upon Hull Pet Dec 31 Ord Jan 14
BANCROFT, ARTHUR, Halifax, Confectioner Halifax Pet Jan 17 Ord Jan 17
BAUM, FERDINAND, Hatton grdn, Jeweller High Court Pet Jan 16 Ord Jan 16
BEES, SIDNEY GREY, Bristol, Wine Merchant Bristol Pet Dec 11 Ord Jan 16
BEST, CHARLES GLASCOTT, Birmingham, Builder Birmingham Pet Jan 18 Ord Jan 18
CALCUTT, H G, Leeds, Musical Instrument Dealer Leeds Pet Dec 31 Ord Jan 16
COOPER, CHARLES JAMES, Claverdon, Warwicks, Farmer Warwick Pet Jan 16 Ord Jan 16
DAVIES, ELIZABETH, St Clears, Carmarthen, Grocer Carmarthen Pet Jan 16 Ord Jan 16
DAVIES, LOUIS WILLIAM, Aston juxta Birmingham Birmingham Pet Jan 17 Ord Jan 17
DOWSETT, ALBERT AUGUSTUS, Worthing, Clothier Brighton Pet Jan 16 Ord Jan 16
FLUDDER, GEORGE ROBERT, West Norwood, Surrey High Court Pet Nov 16 Ord Jan 17
FRYER, CHARLES, Hambleton, Rutlandshire, Farmer Leicester Pet Jan 16 Ord Jan 16
FURLONG, HARROT, Pennyfields, Poplar, Builder High Court Pet Jan 16 Ord Jan 16
HACKETT, LUKE, Cardiff Cardiff Pet Dec 19 Ord Jan 17
HOAR, H C, Millbrook rd, Brixton, Inspector High Court Pet Oct 31 Ord Jan 17
HOARE, JOHN, Preston next Faversham, Kent, Mineral Water Manufacturer Canterbury Pet Jan 18 Ord Jan 18
HORLINGTON, GEORGE, Darlington, Durham, Commercial Traveller Stockton on Tees Pet Jan 16 Ord Jan 16
JACKSON, WILLIAM, Castleford, Yorks, Shoemaker Wakefield Pet Jan 14 Ord Jan 14
JAMES, ROBERT, Ventnor, I of W, Fruiterer Newport Pet Jan 17 Ord Jan 17
JENKINS, HENRY WINCKWORTH, Victoria Embankment Wine Merchant High Court Pet Jan 2 Ord Jan 17
JOWETT, HENRY, Halifax, Greengrocer Halifax Pet Jan 16 Ord Jan 16
KEIRL, JAMES, Cardiff, Builder Cardiff Pet Jan 16 Ord Jan 16
LEEKE, JOHN, Longbridge, Worcester, Carpenter Birmingham Pet Jan 16 Ord Jan 16
LOWMAN, WILLIAM JOHN, Southampton, Grocer Southampton Pet Jan 17 Ord Jan 17
MCLENNAN, ALEXANDER, High street, Cheapside, Hatter's Manager High Court Pet Jan 18 Ord Jan 18
MELTON, GEORGE HENRY, Monks Eleigh, Suffolk, Innkeeper Ipswich Pet Jan 16 Ord Jan 16
MOSS, SYDNEY PERCY, Bucklersbury High Court Pet Dec 10 Ord Jan 15
MUMMERY, ALBERT HOWARD, Christchurch, Hants, Miller Poole Pet Jan 17 Ord Jan 17
MUSGROVE, JAMES, Derby, Builder Derby Pet Jan 16 Ord Jan 16
NELSON, RICHARD, Starbeck, Knaresborough, Journeyman Joiner York Pet Jan 16 Ord Jan 16
NEWINGTON, F DE B, Dorcas, Bucks, Game Farmer Banbury Pet Dec 23 Ord Jan 15
OWEN, JOHN MORGAN, Pontycymmer, Glam, Outfitter Cardiff Pet Jan 16 Ord Jan 16
POUNDER, JOHN HENRY, Mapperley, Derby, Farmer Derby Pet Jan 17 Ord Jan 17
SCHOOLING, HENRY, Tunbridge Wells, Temperance Hotel Proprietor Tunbridge Wells Pet Jan 13 Ord Jan 16
SHAW, WILLIAM EDWARD, Public house Manager Derby Pet Jan 16 Ord Jan 16
TROWBRIDGE, L I, Green lanes, Stoke Newington, Commission Agent High Court Pet Nov 9 Ord Jan 16
WALKER, THOMAS DAWSON, Liverpool, Comedian Liverpool Pet Jan 18 Ord Jan 18
WEBSTER, WILLIAM HENRY, Scarborough, Painter Scarborough Pet Jan 17 Ord Jan 17
WILLIAMS, WILLIAM, Shrewsbury, Confectioner Shrewsbury Pet Jan 17 Ord Jan 17
WILSON, JESSE, Swindon, Wilts, Dealer Swindon Pet Jan 17 Ord Jan 17

Amended notice substituted for that published in the London Gazette of Jan. 14:

TROUGHT, GEORGE WILLIAM, Gorton, Manchester, Iron Turner Manchester Pet Jan 10 Ord Jan 10

FIRST MEETINGS.

ADIE, CHARLES, Akerman rd, Brixton, Builder Jan 30 at 11 Bankruptcy bldgs, Carey st
BANCROFT, ARTHUR, Halifax, Wholesale Confectioner Jan 31 at 11.30 Off Rec, Townhall chmbrs, Halifax
CAKEBREAD, JAMES, Theobald's rd, Holborn, Cigar Merchant Jan 30 at 12 Bankruptcy bldgs, Carey st
CARTWRIGHT, FREDERICK, Gt College st, Westminster, Law Stationer Jan 31 at 11 Bankruptcy bldgs, Carey st
COLE, WILLIAM JOSEPH, Bexhill, Sussex, Builder Feb 10 at 12 45 Young & Sons, Bank bldgs, Hastings
COOPER, CHARLES JAMES, Claverdon, Warwickshire, Farmer Jan 29 at 12.30 Off Rec, 17, Hertford st, Coventry

CLEALL, FREDERICK JOHN, Swanage, Dorsetshire, Painter Jan 28 at 1 Off Rec, Salisbury

DUNN, CHARLES, Leeds, Game Dealer Jan 29 at 11 Off Rec, 22, Park row, Leeds

FLEMING, THOMAS QUENTIN, Slindon, Arundel Feb 3 at 1 Norfolk Hotel, Arundel

FRANKLYN, HENRY MORTIMER, Lancaster gate, Hyde Pk, Agent Jan 29 at 11 Bankruptcy bldgs, Carey st

FRYER, CHARLES, Hambleton, Rutlands, Farmer Jan 30 at 12.30 Off Rec, 1, Berridge st, Leicester

FRYER, F W, Queen Anne mans, Westminster, Architect Jan 29 at 12 Bankruptcy bldgs, Carey st

FULLER, MARY ELEANOR, St Leonards, Cycle Dealer Feb 10 at 12 Young & Sons, Bank bldgs, Hastings

GARDINER, FRANK, St Leonards on Sea Feb 10 at 12.30 Young & Sons, Bank bldgs, Hastings

GOLDTHORPE, DAVID WILLIAM, Bristol, Costumier Jan 29 at 1 Off Rec, Bank chmbrs, Corn st, Bristol

GORE, JOHN, Winchcombe, Glos, Farmer Jan 30 at 3.15 County Court bldgs, Cheltenham

GRIFFITH, ROBERT, Groeslon, Carnarvons Feb 6 at 12 Magistrates' Room, Bangor

HAIDON, EDWIN, Cheltenham, General Wheelwright Jan 30 at 4 County Court bldgs, Cheltenham

HAMILTON, CLEMENTS, & Co, Walbrook Jan 28 at 11 Bankruptcy bldgs, Carey st

HAMSON, CHARLES, Birkdale, Lancs, Coachman Jan 29 at 2 Off Rec, 35, Victoria st, Liverpool

HARBRON, JOHN GEORGE, Stockton on Tees, Baker Jan 29 at 3 Off Rec, 8, Albert rd, Middlesborough

HAWKER, SAMUEL, Hornsey, Lime Merchant Jan 28 at 2.30 Bankruptcy bldgs, Carey st

HENDERSON, FREDERICK SAMUEL, Sunderland, Skirt Manufacturer Jan 29 at 3 Off Rec, 25, John st, Sunderland

HENSMAN, HENRY DEXTER, Finsbury circus, Land Agent Jan 31 at 12 Bankruptcy bldgs, Carey st

HOPPER, JOHN JOSEPH, Gateshead, Durham, Grocer Feb 5 at 11.30 Off Rec, Newcastle on Tyne

HYSON, WILLIAM, Middlesborough, Yorks, Bootmaker Jan 29 at 3 Off Rec, 8, Albert rd, Middlesborough

JACKSON, WILLIAM, Castleford, Yorks, Shoemaker Jan 28 at 11 Off Rec, 6, Bond ter, Wakefield

JONES, OWEN, Higher Broughton, Manchester, Plasterer Jan 29 at 3 Ogden's chmbrs, Bridge st, Manchester

JONES, WILLIAM, Sundorne grove, nr Shrewsbury, Farmer Feb 1 at 11.30 Off Rec, Shrewsbury

JOWETT, HENRY, Southowram, nr Halifax, Greengrocer Jan 31 at 11 Off Rec, Townhall chmbrs, Halifax

JUDD, WALTER, Fareham, Hants, Architect Jan 29 at 3 Off Rec, Cambridge Junction, High st, Portsmouth

JUPP, HENRY, Tonbridge, Kent, Nurseryman Jan 30 at 2.30 Spencer & Hother, 4, Dudley rd, Tunbridge Wells

LANE, DANIEL, Bristol, Confectioner Jan 29 at 12.30 Off Rec, Bank chmbrs, Corn st, Bristol

MCMANUS, THOMAS, Waterloo, Lancs, Dairyman Jan 29 at 12 Off Rec, 35, Victoria st, Liverpool

MELTON, GEORGE HENRY, Monks Eleigh, Suffolk, Innkeeper Jan 28 at 3 Off Rec 36, Princes st, Ipswich

MOORE, WILLIAM, Llandrindod Wells, Radnor, Grocer Jan 29 at 1 Off Rec, Llanidloes

MORGAN, PERCY, Sparkbrook, Birmingham, Grocer Jan 31 at 11 23, Colmore row, Birmingham

MUSGROVE, JAMES, Derby, Builder Jan 28 at 3 Off Rec, 40, St Mary's gate, Derby

NELSON, RICHARD, Knaresborough, Journeyman Joiner Jan 30 at 12.30 Off Rec, 28, Stonegate, York

NICKERSON, SHADRACH FITZHERBERT, Gt Grimsby, Fisherman Jan 20 at 11 Off Rec, 15, Osborne st, Great Grimsby

OLIVER, HOMER, Glossop, Derby, Grocer Jan 29 at 2.30 Ogden's, Bridge st, Manchester

POTTER, CHARLES, Dormans Land, Lingfield, Baker Jan 30 at 12.15 Railway Hotel, East Grinsted

SADLER, CHARLES, Gt Malvern, Worcester, Lodging house Keeper Jan 30 at 11.30 Off Rec, 45, Copenhagen st, Worcester

SHAW, WILLIAM EDWARD, Derby, Public House Manager Jan 28 at 3.30 Off Rec, 40, St Mary's gate, Derby

SHELLEY, CHARLES, Brighton, Accountant Jan 30 at 12 Off Rec, 4, Pavilion bldgs, Brighton

WALL, ELIZABETH, Birmingham, Fish Dealer Jan 29 at 11 23, Colmore row, Birmingham

WARWICK, ARTHUR CHARLES, Wickham, Hants, Ironmonger Jan 29 at 3 Off Rec, Cambridge Junction, High st, Portsmouth

WHATMORE, WILLIAM LLOYD, Burnham, Somersetshire, Innkeeper Jan 28 at 12.30 Off Rec, Salisbury

WILKINSON, HOWARD, Wimborne, Dorsetshire, Engineer Jan 28 at 11.30 King's Head Hotel, Wimborne

WILLIAMS, EVAN, Holyhead, Anglesey, Grocer's Manager Jan 28 at 12 Crypt chmbrs, Eastgate row, Chester

WILLIAMS, WILLIAM, Shrewsbury, Confectioner Feb 1 at 11 Off Rec, Shrewsbury

WRIGHT, STEPHEN, Birmingham, Trade Accountant Jan 30 at 11 23, Colmore row, Birmingham

WRIGHT, WILLIAM ROBERT, Cheltenham, Glos, Provision Dealer Jan 30 at 4.45 County Court bldgs, Cheltenham

ADJUDICATIONS.

ABBEY, JOHN CHARLES, Otley, Yorks, Cattle Dealer Leeds Pet Jan 2 Ord Jan 18

ARMSTRONG, JOHN, Wolverhampton, Grocer Wolverhampton Pet Jan 15 Ord Jan 16

BANCROFT, ARTHUR, Halifax, Confectioner Halifax Pet Jan 17 Ord Jan 17

BAUM, FERDINAND, Hatton garden, Jeweller High Court Pet Jan 16 Ord Jan 16

BENNETT, OCTAVIUS WALLER BOWERS, London wall High Court Pet Nov 7 Ord Jan 16

DAVIES, ELIZABETH, St Clears, Carmarthenshire, Grocer Carmarthen Pet Jan 15 Ord Jan 16

DAY, HARRY ANDREW, Newport, Mon, Confectioner Newport, Mon Pet Jan 1 Ord Jan 16

ELLISON, JOSEPH, Castle Chare, Durham, Innkeeper Durham Pet Jan 14 Ord Jan 15

FIELDER, THOMAS, Bexhill, Sussex, Farmer Hastings Pet Jan 14 Ord Jan 18

GOLDTHORPE, DAVID WILLIAM, Bristol, Costumier Bristol Pet Jan 13 Ord Jan 16

GRAY, EDGAR, Old Broad st, Secretary High Court Pet Dec 30 Ord Jan 16

GRIMES, SAMUEL LEONARD, Kilburn, Timber Agent High Court Pet Nov 25 Ord Jan 17

HADLEY, EDWARD BERTHERTON, Wandsworth Common, Surrey, Gent Wandsworth Pet Jan 4 Ord Jan 16

HAIGH, HOLDEN, Llandudno, Carnarvon, Licensed Victualler Bangor Pet Dec 4 Ord Jan 18

HAMMERTON, NATHANIEL, Kingsland rd, Upholsterer High Court Pet Dec 14 Ord Jan 18

HORLINGTON, GEORGE, Darlington, Commercial Traveller Stockton on Tees Pet Jan 16 Ord Jan 16

HOUSTON, CAMPBELL, Manchester, Provision Merchant Manchester Pet Nov 18 Ord Jan 18

HUGHES, JOHN WILLIAM, Llanelly, Jeweller Carmarthen Pet Dec 7 Ord Jan 16

JACKSON, WILLIAM, Castleford, Yorks, Shoemaker Wakefield Pet Jan 14 Ord Jan 14

JAMES, EDWARD CHARLES, Newbury, Berks, Builder Newbury Pet Dec 19 Ord Jan 15

JAMES, ROBERT, Ventnor, Fruiterer Newport Pet Jan 17 Ord Jan 17

JOWETT, HENRY, Halifax, Greengrocer Halifax Pet Jan 16 Ord Jan 16

KEIBL, JAMES, Cardiff, Builder Cardiff Pet Jan 14 Ord Jan 16

KING, JOHN GEORGE, Worthing, Builder Brighton Pet Dec 31 Ord Jan 17

LAMONBY, JOHN, Keswick, Cumberland, Solicitor's Clerk Cockermouth Pet Dec 23 Ord Jan 16

LOWMAN, WILLIAM JOHN, Southampton, Grocer Southampton Pet Jan 17 Ord Jan 17

MELTON, GEORGE HENRY, Monks Eleigh, Suffolk, Innkeeper Ipswich Pet Jan 16 Ord Jan 16

MOORE, WILLIAM, Llandrindod Wells, Radnor, Grocer Newtown Pet Jan 14 Ord Jan 17

MOULD, JAMES, Queen's Ferry, Flintshire, Hotel Keeper Chester Pet Dec 27 Ord Jan 17

MUSGROVE, JAMES, Derby, Builder Derby Pet Jan 16 Ord Jan 16

NELSON, RICHARD, Knaresborough, Journeyman Joiner York Pet Jan 16 Ord Jan 16

OWEN, JOHN MORGAN, Pontycymmer, Glam, Outfitter Cardiff Pet Jan 16 Ord Jan 16

POWELL, MARY ANN, Market Drayton, Shropshire, Farmer Nantwich Pet Dec 9 Ord Jan 17

RUMBELOW, HARRY ALBERT, Cowes, I of W, Schoolmaster Newport and Ryde Pet Oct 19 Ord Jan 17

SHAW, WILLIAM EDWARD, Derby, Public House Manager Derby Pet Jan 15 Ord Jan 16

WALKER, THOMAS DAWSON, Liverpool, Comedian Liverpool Pet Jan 18 Ord Jan 18

WALSH, THOMAS, Dewsbury, Warehouseman Dewsbury Pet Jan 13 Ord Jan 17

WEBSTER, WILLIAM HENRY, Scarborough, Painter Scarborough Pet Jan 17 Ord Jan 17

WILKINSON, HOWARD, Wimborne, Dorsetshire, Agricultural Implement Maker Poole Pet Dec 27 Ord Jan 13

WILSON, JESSE, Swindon, Wilts, Dealer Swindon Pet Jan 16 Ord Jan 17

SALE OF ENSUING WEEK.

Jan. 29.—MESSRS. EDWIN FOX & BOUSFIELD, at the Mart, at 2, Freehold Investments in a Net Rent of £840, increasing in 7 years to £945; a Ground-rent of £60 per annum, on a lease for 80 years; and also for parts of King's Shares and several £100 new Shares in the New River Company.

All letters intended for publication in the "Solicitors' Journal" must be authenticated by the name of the writer.

Where difficulty is experienced in procuring the Journal with regularity, it is requested that application be made direct to the Publisher.